

Asian Tax Authorities Symposium: 14-15 June 2010, Kuala Lumpur

The inaugural Asian Tax Authorities Symposium (ATAS) was successfully hosted on 14-15 June 2010 in Kuala Lumpur, Malaysia. ATAS was organised in partnership by the International Bureau of Fiscal Documentation (IBFD), the Financing for Development Office (FfDO) of the United Nations, the Inland Revenue Board, Malaysia (IRBM) and the Royal Norwegian Ministry of Foreign Affairs (MFA).

ATAS was attended by high-level tax officials from 17 Asia-Pacific jurisdictions, i.e. Afghanistan, Australia, Cambodia, India, Indonesia, Korea (Rep.), Malaysia, Maldives, Mongolia, Nepal, Philippines, Singapore, Sri Lanka, Thailand, Timor-Leste and Vietnam. Many of the participants spoke and presented on pertinent tax matters and issues arising out of international taxation, especially from a developing country perspective. Additional presentations were made by experts from Australia, China, Japan, Norway, the Netherlands and the United Nations FfDO.

The Symposium was opened by Tan Sri Hasmah Abdullah, CEO/Director-General of Inland Revenue, IRBM and was followed by welcome addresses from Dr. Jomo Kwame Sundaram, Assistant Secretary-General for Economic Development, United Nations (DESA), and Professor Dr. Frans Vanistendael, the Academic Chairman of the IBFD and Symposium Chairman.

Tan Sri Hasmah Abdullah, in her welcome address, noted that it was "... timely that we [the participants] should deliberate issues on cross-border corporate and individual taxation, the taxation of natural resources and also the impact of tax treaties, which are highly relevant to the development of taxation in this region." Dr. Jomo Kwame Sundaram noted that a convergence of several factors has increased the demand for, and pace of, international tax cooperation recently in both developed and developing countries. The costs of tax avoidance and evasion to countries, taxpayers and the achievement of development goals represented a common concern where greater cooperation among United Nations members was especially urgent.

As a non-profit independent research institute, established in 1938, with a long-standing history in supporting and contributing to tax research and academic activities, IBFD took the initiative in funding and organising this event together with its partners in order to promote the study of international taxation and address problems faced by Asian tax authorities. As noted by Prof. Dr. Frans Vanistendael, the IBFD has traditionally cooperated with organisations in the Western world but is starting to change its geographical focus as international tax takes on an increasingly important role in Asia.

The Royal Norwegian MFA, recognising the important role played by tax policy and administration in a country's development, generously agreed to co-fund the Symposium. "Norway sees illicit financial flows generally, and tax evasion in particular, as huge impediments to economic development, not least in developing countries", said Harald Tollan from the Royal Norwegian MFA. "We are delighted to support ATAS' and IBFD's efforts to improve tax administrations, simultaneously contributing to a stronger regional voice in international tax matters."

The main focus of ATAS is to contribute to the building and developing of capacity in public governance for tax administration and policy, by creating and enhancing awareness in Asian tax administrations and tax policy makers of domestic and international tax issues caused by the increasing globalization of economic activities. It seeks to explore the problems and address the tax technical and capacity requirements faced by Asian tax authorities in particular and to promote the finding of solutions, especially for developing countries (including the least developed) that reflect the realities, needs and priorities of such countries. With this, ATAS wishes to enhance and promote developing country participation in developing international tax norms and in dealing effectively with such issues. Concurrently, ATAS also hopes, this time, to acquire input from its participants on important pending activities of the UN Committee of Tax Experts.

For further information on ATAS, please contact IBFD at ibfdasia@ibfd.org /+603 2287 0709.

