



IBFD Celebrates 10 Years in Asia-Pacific!

On 10 October 2016, our Asia-Pacific office, based in Kuala Lumpur, celebrated its 10th anniversary at the magnificent Mandarin Oriental Hotel. This important achievement, which marked the successful presence of IBFD in the Asia-Pacific region, was indeed something to celebrate.

The event and the technical programme were put together by the Head of the Asia-Pacific office, Rachel Saw, and her team in Kuala Lumpur. Our colleagues from the Amsterdam office (Bart Kusters, Sorrel Hidding and Sophia Akhtar Khan) and our freelancer partners (Mei June Soo and Tom Toryanik) also took part in this event, which was kicked off by Sam van der Feltz's opening speech congratulating the Kuala Lumpur office for its achievements throughout the decade.

The opening speech was followed by a three-hour technical programme featuring in-house (Bart Kusters and Rachel Saw) and external (Sam T.Y. Sim, Tom Toryanik, Luis Coronado and Robin Lim) tax practitioners from the

region as speakers, with Dr. Veerinderjeet Singh serving as moderator. The technical programme focused on the OECD's base erosion and profit shifting (BEPS) Action Plans and tackled questions from the audience concerning direct and indirect taxation, treaty implications and transfer pricing aspects in the context of the Asia-Pacific region.

After the technical programme, all the attendees enjoyed a dazzling cocktail and canapés party at Nobu Kuala Lumpur, one of the finest Japanese restaurants in town. The stunning view of the city lights and the Petronas Towers offered a perfect, magical closure for the event. And with the motivation and support of our staff, correspondents, clients and other guests, it was truly a day to remember.

Let another successful 10 years commence! ■

*Rachel, Vanessa, Nina, Janice, Dianna and Sarima
Kuala Lumpur Staff*

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IFA Congress 2016 Madrid

The annual International Fiscal Association (IFA) Congress was held in Madrid this year from 25 to 29 September, and I was fortunate enough to be chosen as a delegate for IBFD this time. It was also my debut on this stage, and I have to say I thoroughly enjoyed it.

There is so much to say about the IFA week. Essentially you live in a bubble for 5 days, which are filled with a large variety of activities: seminars (D and H were my favourites), reporting on seminars (deadlines, deadlines – thank you TNS production for getting them online on time!!), being at the IBFD stand, (lots of) talking to people, social events, etc. etc. There is so much that could be said, I'll just mention a couple of things.

The opening of the Congress, on Sunday evening, consisted of welcome speeches by various IFA dignitaries. This was rounded off by an interesting, at times comic, performance by 3 violinists and a bass player, taking us through the history of music. Having drinks afterwards (networking), I managed to corner the secretary of one of the seminars I was reporting on to get some of the presentation materials in advance. She graciously sent me the materials later that evening.

On Monday morning the business end of things kicked off. I was due to report on Seminar B at 13:00, so I spent the morning shuttling between my laptop in a corner of the main exhibition area and the (very nice) IBFD stand to help out where necessary. After the seminar it was all work and no play for a short while to ensure that the TNS report could go online on time.

Monday evening is traditionally reserved for the IBFD cocktail reception, which took place at a beautiful – you could almost say hidden – location in the centre of Madrid: the Palacio de Fernán Nuñez. I say “almost” because, when you first see it, the facade of the building – not palatial, but not too everyday either – is a world away from the opulent and extravagant interior. A beautiful location, supplemented by the delicious finger food and drinks that we served our happy guests, made the cocktail evening a great experience.

Another nice part of the IFA experience is that you run into people whose names you know, but usually do not meet: the Board of Trustees (during the very good Board of Trustees dinner), authors, TNS correspondents, Bayern Munich football players – yes, you read that last one correctly. Bayern Munich, during the preparation for their Champions League match against Atletico Madrid, stayed in the same hotel as we did. This led to the formation of an unlikely group of determined autograph/picture hunters (i.e. IBFDers) discussing the best strategy for getting



F.t.r.: Arjen Robben and Marnix Schellekens

pictures with the players. Needless to say, many succeeded in securing at least one picture with a player, and I got the one I wanted most... (see picture).

Tuesday and Wednesday featured more seminars and more IBFD stand time. Being at the IBFD stand provided me with a window on the tax world outside IBFD: you meet a lot of people who are the actual users of our products and then you realize how deep the IBFD name is ingrained in the (international) tax world – a quick glance at your conference badge (which has “IBFD” on it) by the other person is almost always a conversation starter. In that sense, the IFA Congress serves as a great reminder of how well-known we actually are, and that what we do is useful and noticed.

In addition, it was also nice to see how many (ex-)IBFDers were operating at the highest levels of the Congress. It would not be an exaggeration to say that IBFD is a veritable “feeder” of the seminar panels, since on 7 panels sat at least one current or former IBFD staff member. Quite a feat!

The week ended appropriately with a gala dinner held at the spacious and beautiful Palacio de Cibeles – the seat of the Madrid City Council. The women were all dressed to the nines while the men paled in comparison, dressed in “just” their suits.



F.i.t.r.: Belema, Ruth Sebatindira, Emily, Laura, Katfarina, Marnix and Kennedy

In closing, I would like to thank everyone involved in organizing IBFD's attendance at IFA. It was a well-oiled machine, running from start to finish without a hitch! ■

Marnix Schellekens, KC

International Taxation in China

Jinyan Li is the author of *International Taxation in China: A Contextualized Analysis*, which was published in September 2016. Time for a few questions.



In your book, you take a comparative approach to international and Chinese taxation, with a focus on enterprise income tax (EIT) and tax treaties. How different is the Chinese legal culture and what role does it play in an international context?

The Chinese legal culture is different from that of OECD member countries in terms of: a) who can make law (in China, government agencies, such as the State Administration of Taxation (SAT) can introduce legally binding rules, but court decisions are not a source of law); b) certainty and predictability of the law (Chinese law grants broad discretionary powers to the administrative agencies); and c) the relationship between taxpayers and the government (in China, it is less confrontational and certainly not adversarial). These differences mean that the law on paper may be very different from the law in action. Knowing the law on paper is not enough.

With China hosting the G20 and the Forum on Tax Administration (FTA) in 2016, this is a crucial year for BEPS implementation in China. China's BEPS measures are expected to have a major impact on multinational companies. What changes do you foresee for the future?

In the near future, China will play an increasing leadership role in "reforming" the international tax system through the G20 and the FTA. China is also strengthening transfer pricing rules and anti-avoidance measures to protect the Chinese tax base. So, the immediate impact on multinational companies is more compliance and tax risk management. Some companies may see their tax liability increase as a result of the BEPS measures. Hopefully, the increased Chinese tax will not lead to double taxation.

Your long career in international taxation witnessed the maturing of China's tax system. What strikes you as the most significant development?

Several, but just to name two: First, there is the way of thinking about the role of taxation and the relationship

between the state and taxpayers. A top-down mentality towards taxpayers is gradually shifting towards a more equal or horizontal relationship, even though the SAT has not gone as far as some tax administrations in referring to taxpayers as "clients". Second, there is the development of human capacity and technological competence in dealing with rapid developments and sophisticated taxpayers.

You came to Canada from China as a graduate student in 1985. How much of a culture shock was this for you? What struck you as the biggest difference between East and West?

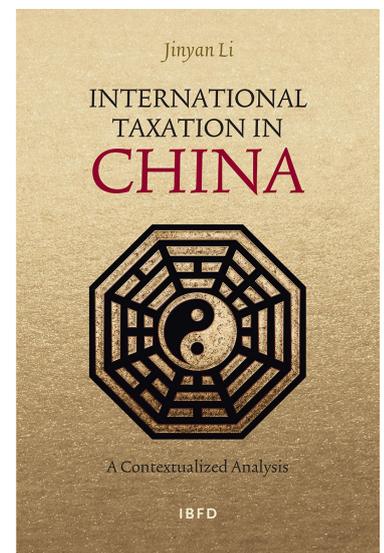
It was a huge culture shock to me in 1985. Culturally, the biggest difference between East and West is that in China an individual is "vertically" related to others (i.e. parent and child, older and younger brother, an older or younger person, a superior or subordinate, etc.) and the relationship affects one's behaviour. In Canada, individuals are more autonomous and society values equality and individuality. At the beginning, I felt "free" in Canada, but also "lonely". After 30 years, I enjoy the feeling of being alone but not lonely.

Besides international taxation, what is your favourite hobby or pastime?

Travel, reading fiction and sports. I enjoy trips with family and trips to visit family in China. One trip that sticks out in my mind is the first mission with the IMF to China in 1992. I could not believe my good fortune of being chosen as an "expert" and worked hard to prepare for the mission. During the mission, it took a while for people to recognize me as an expert as opposed to a translator or a companion to the head of the mission. But it was all in good nature and I took no offence at all.

As to sports, I was a track athlete at university and was told that I am the current record holder for disc and javelin. I also played basketball on the university team. Nowadays, I just go jogging. ■

For more information about this book, [see here](#).



Confidence Instead of Fear



By now, many people at IBFD have followed one of the training sessions provided by Marieken Zeven. She is a senior trainer and coach, as well as own-

er of Zeven Training and Coaching. A Q&A on her views and experiences.

You have a background in both theatre and creative psychotherapy. Could you tell us some more about that? How do you combine these two disciplines in training and coaching?

I was introduced to the theatre while in high school, where it started as a challenging hobby. The opportunity to play so many different roles greatly appealed to me – I loved the freedom, energy and exhilaration associated with it. Later, I worked as both as a training and entertainment actress. As a result of learning to perform in public, I acquired the ability to guide people at my training sessions so that they can face an audience with confidence and enthusiasm: in short, make an impact.

After I left high school, I wanted to study psychology. Then, about 25 years ago, I heard of a field called creative psychotherapy. This is a form of therapy in which psychological counselling is conducted mainly through creative expression. It was a very interesting and practical course of 5 years. I ended up specializing in nonverbal communication. Supposing that 85% of the impression you make on people is directly related to your nonverbal behaviour and communication, this formed a very important aspect of my studies.

The combination of theatre and creative psychotherapy has led me to using role-playing and video recordings in my communication training sessions. Usually, acting out a case achieves much more effective results than just discussing it. When they act out a difficult situation, participants see and feel immediately what type of behaviour would not work for them. People reveal more of

themselves that way. Furthermore, looking at yourself on video is very instructive and practical. By making a clear analysis of what you have observed, you can learn to communicate more effectively. The added benefit is that this is also a means for people to see what they do well already, thereby identifying their strengths and increasing their self-confidence. I am convinced that people need a mirror and feedback now and then to enable them to grow.

I have found my background in psychotherapy to be advantageous in my work as coach. An understanding of what drives people coupled with my studies have allowed me to quickly see the places where people tend to get stuck, and what they need to step into a new direction.

Gradually, I gained experience in the world of training, coaching and counselling. I started working as training actress and felt right at home. The dynamics thereof, the teaching methods and putting it all into practice fascinated me endlessly.

In company life, things such as presentations, discussions and meetings are frequently carried out too impersonally and ineffectively. It should rather present an opportunity for people to be more inspirational and communicate more openly and directly, thereby increasing their personal impact.

After completing my studies and becoming a certified coach and trainer, I worked for five years at a commercial training company where I became one of the senior trainers. Thereafter, I started my own training agency – a challenging step that I have never regretted.

What do you like most about your work?

The most memorable times in my training sessions are when someone gains new insight that can be transformed into a change in their behaviour and communication. Sometimes people surprise themselves, and it is very rewarding to see the look of gratification on their faces.

What is the most important thing you want participants in your training and coaching sessions to experience?

To believe in themselves. Most of us have learned that “good enough is not good enough”. Accepting yourself as you are, with all your unique qualities and abilities, is the biggest challenge. Aside from that, it is important to try new things, to stretch the boundaries of your comfort zone. Doing that also helps build self-confidence.

What did you want to become as a child? Can you still remember why?

I knew from an early age that I wanted to work with people, but I did not know exactly what line of work. My father was a psychiatrist who practiced from home and I was often curious what it was that people came to see him about. My father and I often discussed his profession, which led to my own interest in the human psyche.

What do you do when you are not working (family, sports, reading, music, travel, art, etc.)?

I enjoy activities with my two children and my partner. We enjoy the outdoors, nature, hiking and cycling. Apart from that, I love music and dancing, and it is always a pleasure to attend a good concert. Spending time with friends and having good conversations also make me happy. At home, I like to read inspiring books.

If you were to turn into a superhero, what special power would you like to have?

The power to make people gain confidence instead of fear. Many upsetting events are happening in the world and, thanks to the media, we are constantly aware of it. To stay positive takes real inner strength and focus.

Is there a person who is an example or inspiration to you?

I find inspiration in the people around me. I like people with an entrepreneurial drive and fresh ideas. The courage to try something new without knowing where it will lead. Having the courage and nerve to get out of your comfort zone and be independent – that is what I admire. While writing this, I am reminded of the participants in my training sessions, who often show real courage in breaking out of their comfort zones to learn something new. It is a joy and honour to guide such a process.

How do you see the future?

I do not plan ahead as much as I used to. I now try to live more in the moment. But you still need to set goals for yourself – this will inspire you. Here, again, you need a balance between planning for the future and being comfortable with where you are right now. You can do a lot of planning, but things will often play out differently. This requires a certain degree of flexibility and confidence, and presents the challenge of finding peace in uncertainty. I want people to gain this awareness through my training sessions. ■

Cross-Border Cooking

ROAST CHICKEN WITH POTATOES & CARROTS

Ingredients

- ▶ 500 g carrots
- ▶ 600 g potatoes
- ▶ 1 bulb of garlic
- ▶ 5 sprigs of fresh rosemary
- ▶ olive oil
- ▶ 1 x 1.6 kg whole free-range chicken
- ▶ 1 lemon
- ▶ 5 sprigs of fresh thyme

Method

1. Preheat the oven to 220°C/425°F/gas 7.
2. Scrub, trim and halve the carrots lengthways.
3. Scrub, peel and halve the potatoes, quartering any larger ones. Add to a large roasting tray.
4. Break the garlic bulb into cloves, leaving them unpeeled, then lightly crush with the flat side of a knife. Pick the rosemary leaves, discarding the stalks. Add the garlic and rosemary leaves to the tray.
5. Drizzle with oil, season with sea salt and black pepper, then toss well and spread out in an even layer.
6. Rub the chicken all over with a pinch of salt and pepper and a drizzle of oil. Stuff the chicken cavity with the whole lemon and the thyme sprigs.
7. Place the chicken in the tray, on top of the vegetables.
8. Reduce the oven temperature to 200°C/400°F/gas 6, then add the chicken and roast for 45 minutes.
9. Carefully remove the tray from the oven, use tongs to turn the vegetables over, then spoon any juices from the tray over the chicken.
10. Return the tray to the oven for a further 30 minutes, or until the chicken is cooked through. To check, pierce a chicken thigh with the tip of a sharp knife – if the juices run clear, it's done. Otherwise return the tray to the oven, cook for a little while longer and repeat the test.
11. Once cooked, transfer the chicken to a board and return the vegetables to the oven for a final 5 minutes to crisp up, if needed.
12. Cover the chicken with a layer of tin foil and a tea towel, then leave to rest for 10 to 15 minutes.
13. Using a sharp carving knife, carve up the chicken, and then serve with the roasted vegetables. Delicious with a green salad on the side.



Enjoy! ■

Yolanda Arbon

Congratulations ...

Rob van der Ploeg and Nona Macawalang were married in church on 18 August 2016. The civil marriage will take place 7 July 2017. Congratulations Rob and Nona!



Hellos and Goodbyes

Joiners

Abebe Yihdego	Trainee, Amela
Carlos Monroy Cigala	Customer Support Representative, Customer Support and Administration
Chenxu Wang	Research Associate, Asia Pacific (A'dam office)
Cristina Del Grosso Ogaro	Customer Support Representative, Customer Support and Administration
Daniel Hidding	Sub Editor on the Domestic Tax Case Law Collection, CAT
Deborah Gelaudie	Publishing Admin. Assistant, TTU
Marta Granda Paris	Secretary to the Academic Chairman, Academic Activities Sub
Mónica Trâm Bich Lê	Trainee, Marketing Team
Rebecca Blagdon-Dodds	Senior Marketing Coordinator, Marketing Team
Ricardo Garcia Anton	Senior Research Associate, Academic Activities Sub
Soojin Lee	Senior Research Associate, GCD
Youkang Yin	Research Associate, Asia Pacific (A'dam office)
Vera Dimitrova	Trainee, Marketing Team

Change of Function

Cristian San Felipe Maestre	Project Coordinator, GTTC
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Leavers

Christine Peacock	Senior Research Associate, VAT, TP, SKG
Henk Dalecki	Word Processor, Word Processors
Jay Hardjopawiro	Staff Member Finance, Finance
Liz Verheul	Junior HR Advisor, Human Resources
Mamia Sanchou	Assistant PCD, PCD
Rianneke Boele	Trainee, Tailored Tax Courses
Roeline Schep	Assistant Librarian, Library

Date	What	Where	
October			
26	Start - Fundamentals of Tax Treaties 9.00-12.30 Provided by Jan de Goede	4.01	closed
27	Communication in Practice 2 9:30 am - 17:00 pm Provided by Marieken Zeven	Double Tree by Hilton	closed
November			
1	Fundamentals of Tax Treaties 9.00-12.30 Provided by Jan de Goede	4.01	closed
8	E-mail Handyman 9.00-12.30 by Richard Wolfe	3.16	2 slots available
8	E-mail Handyman 2 13.30 – 17.00 by Richard Wolfe	3.16	6 slots available
10	Fundamentals of Tax Treaties 9.00-12.30 Provided by Jan de Goede	4.01	closed
23	Fundamentals of Tax Treaties 9.00-12.30 Provided by Jan de Goede	4.01	closed
24	Communication in Practice 3 9:30 am - 15:00 pm Provided by Marieken Zeven	Double Tree by Hilton	closed
29	Excel I and II 9:00-12.30 and 13.30-17.00 Provided by Trainwise	3.16	closed
December			
15	TRP Workshop 9.30-13.00 Provided by Luis Nouel	3.16	3 slots available
During the year			
	Individual coaching sessions	Upon request and approval of manager	
	(Individual) English courses	Upon request and approval of manager	