



**กรมสรรพากร**  
THE REVENUE DEPARTMENT

**News No.** : 4/2024

**Date** : 9<sup>st</sup> November 2023

**Subject** : The Outcomes of the 52<sup>nd</sup> SGATAR Annual Meeting

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The 52<sup>nd</sup> SGATAR Annual Meeting, hosted by Thailand's Revenue Department from 31<sup>st</sup> October 2023 to 2<sup>nd</sup> November 2023, at the Pullman Phuket Karon Beach Resort Hotel in Phuket, Thailand concluded with the participation of 160 attendees, including heads of delegations, delegates, and observers.

This SGATAR Annual Meeting was divided into the Head of Delegation Forum and the Working Group Sessions.

During the Head of Delegation Forum, there were 6 sessions where executives from tax administrations shared insights on 3 pivotal topics: (1) The Implementation of Pillar 2, (2) Data Analytics in Tax Compliance, and (3) Indirect Tax (VAT/GST) in Digital Economy.

During the Working Group Sessions, there were 3 subgroups, each conducting 4 sessions. They proposed recommendations to the Heads of Delegations as follows:

1. Working Group 1: Transfer Pricing-Intangible Asset Assessment

Delegates discussed challenges in auditing transfer pricing on Hard-to-Value Intangibles (HTVI). They proposed that approaches on HTVI should be flexible and promote tax certainty. Additionally, tax administrations should identify and act upon HTVI transactions as early as possible, and having thorough dialogues to arrive at functional analyses would represent best practices in most cases and help taxpayers get it right-from-the-start. This group also suggested careful analyses of intangible property arrangements and consideration of making Advance Pricing Arrangements (APA) for creating certainty and amicable settlements.

2. Working Group 2: Digitalisation of Taxpayer Journey

Delegates shared experiences in digitalising taxpayer journeys, particularly in the area of income tax. They proposed continual modernisation of information technology infrastructure, leveraging data to develop proactive solutions, and building capacity and developing a future ready workforce.

3. Working Group 3: Country-by-Country Reporting (CbCR) Implementation and Use of Information

Delegates discussed challenges in using information from Country-by-Country Reporting (CbCR) and suggested building capacity for members at the beginning or intermediate stages. They recommended discussing best approaches and continuous sharing of insights for advanced-stage members.

The Heads of Delegations endorsed all the recommendations proposed by the Working Groups.

SGATAR will develop an annual work programme to implement the aforementioned recommendations.

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