



**46TH SGATAR ANNUAL MEETING
WELLINGTON, NEW ZEALAND
21 – 23 NOVEMBER, 2016**

**ANNUAL MEETING SUMMARY
WEDNESDAY, 23 NOVEMBER 2016**

1. The SGATAR Heads of Delegation (“HODs”), representing 16 Members from tax administrations in the Asia-Pacific region¹, met in Wellington, New Zealand for the 46th Annual Meeting of the Study Group on Asian Tax Administration and Research (“SGATAR”).
2. The HODs endorsed recommendations from the SGATAR Taskforce chaired by Singapore with New Zealand and Philippines as members. The endorsed recommendations are:
 - The adoption of the updated SGATAR Operating Framework as the official SGATAR governance document in its entirety.
 - Adoption of a specific geographical definition of “Eastern Asia” and “Oceania” that covers all existing SGATAR Members. This takes into account the following:
 - No impact on the membership status of all existing SGATAR Members;
 - Sustains the intent of the HOD Forum at the 37th SGATAR Annual Meeting that “Asia-Pacific” will be defined as “all areas on the western rim of the Pacific Ocean; that includes all of Eastern Asia and Oceania, but excludes the Pacific Islands”; and
 - Clear and unambiguous boundaries for “Oceania” and “Eastern Asia”.

It was noted that, per Operating Framework Paragraph 4.6, admission to SGATAR is by consensus of member jurisdictions.

- Adoption of the SGATAR Communications Guide. The Communications Guide will be reviewed annually and circulated to members after each Annual Meeting.
- Adoption of the transfer pricing competency roadmap and training curriculum. It was agreed that two transfer pricing programmes (one intermediate and one advanced) would be held annually for the next five years to ensure sustained momentum on the development of transfer pricing expertise.
- An annual review process to ensure relevance of training priorities and effectiveness of past training programmes.

¹ The 17th SGATAR Member, Mongolia, was unable to attend the 46th SGATAR Meeting.

3. The HODs also endorsed the recommendations from the SGATAR Working Groups:
 - The HODs agreed that a priority relates to building capacity among Members in transfer pricing, CRS Implementation and note the importance of technological developments and the changing landscape for Small and Medium Enterprises (“SMEs”) tax compliance.
 - The HODs acknowledged the sharing of views and experiences in the SGATAR Working Groups, as well as the recommendations to consider some of the current issues as on-going topics for future Annual Meetings.
 - Building the organisational capability of SGATAR Members in understanding the challenges faced in administering tax for SMEs, especially noting the role of tax intermediaries.
 - The importance of the successful implementation of CRS and the effective use of CRS data.
4. The HODs were presented with an Annual Work Programme for 2017 which was endorsed in its entirety and will form the basis of the work for the 2017 SGATAR Taskforce.
5. New Zealand has been elected Chair of SGATAR for 2017 and Philippines will host the 47th SGATAR Annual Meeting in 2017. The 2017 SGATAR Taskforce will be chaired by New Zealand, with Philippines and People’s Republic of China as members. The Taskforce will carry out the endorsed work programme for 2017 with emphasis on enhancing capacity building for the benefit of all SGATAR member jurisdictions.