

## 2024 Knowledge Exchange and Training Programme for the Directorate General of Taxes of the Indonesia Ministry of Finance

12-15 August, 2024 | Bali, Indonesia

Time		PIC
<b>Monday, 12 August 2024 - WORKSHOP DAY 1</b>		
10:00 - 10:30	<b>Opening Ceremony &amp; Introduction</b> <b>Opening Remarks</b> - Directorate General of Taxes, Indonesia Ministry of Finance - Tax Programme, OECD Korea Policy Centre <b>Introduction of the Workshop</b> <b>Official Photo Session</b>	MC KTC  DGT KTC KTC PIC Documentation
10:30 - 12:00	<b>GloBE Rules Overview and recent developments, including:</b> 1. Update on GloBE Implementation 2. Pillar 2 Implementation in Other Countries 3. Peer review process, Dispute Resolution, & Transitional Qualification Mechanism	Experts Jessica de Vries (OECD)
12:00 - 14:00	Lunch Break	MC KTC
14:00 - 15:30	1. GloBE Rules – economic impact assessment a. Economic impact assessment on the GloBE Rules b. Officials will be invited to present their considerations c. Q&A session	Experts Massimo Bucci (Italy)
15:30 - 16:00	Coffee Break	MC KTC
16:00 - 17:30	<b>GloBE Rules – tax incentives</b> 1. Analysis of Indonesia’s tax incentive framework in light of GloBE 2. Designing Tax Incentives Post Pillar 2	Experts Massimo Bucci (Italy) Jessica de Vries (OECD)
17:30 - 19:30	Official Dinner (hosted by KTC)	MC KTC

Time		PIC
<b>Tuesday, 13 August 2024 - WORKSHOP DAY 2</b>		
10:00 - 10:05	Opening	MC KTC
10:05 - 11:00	<b>Basic Concepts of the GloBE Rules and Related Accounting Aspects</b> 1. Identification of Globe Income or Loss & related adjustments 2. Covered Taxes & Adjustment 3. Computation of ETR and Top Up Tax 4. IIR offset mechanism 5. Allocation of GloBE Income 6. Allocation of Covered Taxes	Experts Michael Hashemi (UK) Melinda Brown (OECD) Jessica de Vries (OECD)
11:00 - 11:30	Coffee Break	MC KTC
11:30 - 12:30	<b>Basic Concepts of the GloBE Rules and Related Accounting Aspects (contd)</b> 7. Application of GloBE rules on Reorganisation 8. Application of Material Competitive Distortion 9. Mechanism to Address Temporary Differences, Recapture and Recast 10. Application of GloBE Loss Election 11. Post Filing Adjustment 12. Expected Adjusted Covered Taxes 13. Additional Current Top Up Taxes	Experts Michael Hashemi (UK) Melinda Brown (OECD) Jessica de Vries (OECD)
12:30 - 14:00	Lunch Break	MC KTC
14:00 - 15:30	<b>Practical examples of the GloBE Rules and Related Accounting Aspects</b> 1. Identification of Globe Income or Loss & related adjustments 2. Covered Taxes & Adjustment 3. Computation of ETR and Top Up Tax 4. IIR offset mechanism 5. Allocation of GloBE Income 6. Allocation of Covered Taxes	Experts Michael Hashemi (UK) Melinda Brown (OECD) Jessica de Vries (OECD)
15:30 - 16:00	Coffee Break	MC KTC
16:00 - 17:30	<b>Practical examples of the GloBE Rules and Related Accounting Aspects (contd)</b> 7. Application of GloBE rules on Reorganisation 8. Application of Material Competitive Distortion 9. Mechanism to Address Temporary Differences, Recapture and Recast 10. Application of GloBE Loss Election 11. Post Filing Adjustment 12. Expected Adjusted Covered Taxes 13. Additional Current Top Up Taxes	Experts Michael Hashemi (UK) Melinda Brown (OECD) Jessica de Vries (OECD)
17:30 - 17:35	Closing	MC KTC
17:35 - 20:00	Official Dinner (hosted by DGT)	MC DGT

Time		PIC
<b>Wednesday, 14 August 2024 - WORKSHOP DAY 3</b>		
10.00 - 10.05	Opening	MC DGT
10.05 - 11.00	<b>Workshop on legislative drafting</b>	Experts Michael Hashemi (UK) Jessica de Vries (OECD)
11.00 - 11.30	Coffee Break	MC DGT
11.30 - 12.30	<b>Technical aspects in Implementing the GloBE Rules Republic of Korea's experience including Tax Neutrality &amp; Distribution Regime</b>	Experts Soojin Lee (Korea)
12.30 - 14.00	Lunch Break	MC DGT
14.00 - 15.30	<b>Technical aspects in Implementing the GloBE Rules Republic of Korea's experience including Tax Neutrality &amp; Distribution Regime</b>	Experts Soojin Lee (Korea)
15.30 - 16.00	Coffee Break	MC DGT
16.00 - 17.30	1. QDMTT 2. Safe Harbour (including Permanent Safe Harbour & QDMTT Safe Harbour)	Experts Michael Hashemi (UK) Melinda Brown (OECD)
17.30 - 17.35	Closing	MC DGT

<b>Thursday, 15 August 2024 - WORKSHOP DAY 4</b>		
10.00 - 10.05	Opening	MC KTC
10.05 - 11.30	<b>Reporting</b> 1. GloBE Information Return (GIR) 2. QDMTT Report	Experts Michael Hashemi (UK) Massimo Bucci (Italy)
11.30 - 12.00	Coffee Break	MC KTC
12.00 - 12.30	<b>Closing</b> - Tax Programme, OECD Korea Policy Centre - Directorate General of Taxes, Indonesia Ministry of Finance - Remarks by Experts and Participant Representative <b>Certificate Granting</b> <b>Evaluation Survey</b>	KTC DGT Experts & DGT MC KTC
12.30 - 14.30	Farewell Lunch	MC KTC