



KPMG Asia Pacific Tax Weekly

KPMG Asia Pacific Tax Centre | 8 August 2019



Asia Pacific Tax Developments

Australia

[The Superannuation guarantees interaction with salary sacrificed contributions](#)

KPMG Australia look at a bill that would address some potential anomalies in the rules governing employers' superannuation contribution obligations.

[The tie breaker where no one wins](#)

KPMG Australia explain why tie-breakers should be avoided in the event of an Australian multinational group that operates in a country subject to the Multilateral Instrument.

[Understand the interaction between private health insurance and tax](#)

KPMG Australia discuss how the choice to purchase or abstain from private health insurance can have significant tax implications. This article constructs three taxpayer scenarios in order to understand how to avoid owing money to the tax office.

Indonesia

Withholding tax, sales tax changes, “luxury residential” transactions

The Minister of Finance issued guidance regarding changes to the withholding tax and sales tax that are imposed on “luxury residential” transactions.



Survey

Participate in the 2019 Global Tax Disputes Benchmarking Survey

KPMG’s 2019 Global Tax Disputes Benchmarking survey focuses on tax dispute departments’ range of responsibilities and duties and the ways in which tax leaders are responding (and expecting to respond) to the changing demands on disputes departments as controversy increases in a post-BEPS world. For industry leaders responsible for tax dispute management and resolution, taking part in this survey is an opportunity to reflect on their current state, and to gain exclusive access to key benchmarking data when the study is complete. To access the survey and contribute your insights, [click here](#)

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Beyond Asia Pacific

[Greece: Foreign tax credit for special solidarity contributions; refund opportunities](#)

A foreign tax credit may be available for Greece's "special solidarity contributions" on foreign-sourced income under certain existing income tax treaties.

[United States: IRS withdraws LB&I directive on cost-sharing arrangements](#)

The IRS posted a document that formally withdraws a transfer pricing-related directive from the IRS Large Business and International (LB&I) division concerning cost-sharing arrangements and stock-based compensation.



TaxNewsFlash by region

For the latest tax developments from other regions see the following links:

[Africa](#)

[Americas](#)

[Europe](#)

[United States](#)

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