



KPMG Asia Pacific Tax Weekly

KPMG Asia Pacific Tax Centre | 16 January 2020



Asia Pacific Tax Developments

Cambodia

[Corporate Update/ 2019 December \(Vol.1\): Law on Construction](#)

The law on construction is divided into 22 chapters with 111 Articles. This law determines the principles, building technical regulations, rules and procedures to control the construction sector in Cambodia.

[Corporate Update/ 2019 December \(Vol.2\): Intellectual Property](#)

For the implementation of the Law on Patents, Utility Model Certificates and Industrial Designs, the MIH issued this Prakas to provide the procedure for granting certificates, validity and the competent authority for the management of patents and utility model certificates in Cambodia.

China

[Income tax arrangement, possible tax exemptions for teachers and researchers](#)

The income tax arrangement between China and Hong Kong incorporates provisions for teachers and researchers.



Individual income tax policy, charitable donations

The Ministry of Finance and the State Taxation Administration in late December 2019 jointly issued guidance that generally confirmed the policy under the individual income tax rules for charitable donations.

India

AAR ruling, holding that free supply of medical instrument and reagents to be composite supplies quashed by High Court of Kerala

The High Court of Kerala has quashed the order of the Authority for Advance Ruling and the Appellate Authority for Advance Ruling, which had held that placement of Medical Instrument and supply of reagent, calibrators, disposables, etc. is a composite supply, principal supply being supply of medical instrument.

Appeal can be filed directly to CIT(A) against an intimation issued under Section 143(1) by CPC even if the taxpayer has not approached CPC for the rectification

The Agra Bench of the Income-tax Appellate Tribunal ('the Tribunal') has held that an intimation under Section 143(1) of the Income-tax Act, 1961 (the Act) issued by the Centralised Processing Centre ('CPC') is an appealable order under Section 246A of the Act [appeal before Commissioner of Income-tax (Appeal)] and the CIT(A) ought to have adjudicated the issue on merits.

Application of MLI to tax treaties with Australia, Finland, Japan, Singapore, Slovakia, UAE

India ratified the multilateral instrument (MLI) earlier in 2019, and the MLI entered into force for India on 1 October 2019.

CBDT notifies Income-tax Return forms (ITR 1 Sahaj and ITR 4 Sugam) for the Assessment Year 2020-21

The Central Board of Direct Taxes ('CBDT') has notified two Income Tax Return (ITR) Forms (i.e. ITR-1 Sahaj and ITR-4 Sugam) for the Assessment Year (AY) 2020-21 by amending Rule 12 of the Income-tax Rules, 1962 (the Rules).

KPMG Tax highlights

The KPMG tax highlights which covers royalty and fees for technical services, capital gains, multilateral instrument, transfer pricing, indirect tax etc.



Calendar of events

Date	Event	Location
17 January 2020	Forms IR8A/ IR21 Remuneration Reporting Workshop Contacts: Grace Seng and Wendy Tan	Fairmont Hotel Singapore, 2 Stamford Road, Singapore - 178882



Beyond Asia Pacific

[France: Corporate tax provisions enacted in Finance Law for 2020](#)

The French Parliament in December 2019 approved the Finance Law for 2020 (no. 2019-1479), and among the legislation's tax measures are certain technical changes aiming at intensifying the efforts to address tax fraud and tax evasion.

[Nigeria: Rules concerning pension fund administrators, employee retirement savings accounts](#)

The National Pension Commission has directed all pension fund administrators to stop opening death-benefit accounts for legal beneficiaries of deceased employees, effective 31 January 2020.



TaxNewsFlash by region

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

[Africa](#)

[Americas](#)

[Europe](#)

[United States](#)

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