



# KPMG Asia Pacific Tax Weekly

KPMG Asia Pacific Tax Centre | 9 December 2021



## Asia Pacific Tax Developments

### India

#### [Delhi High Court's directions and tax department's report on standard operating system on refunds](#)

The Delhi High Court issued a decision concerning coordination between the Assessing Officer and the Centralised Processing Centre in refund cases, with directions specifically concerning the strengthening of existing mechanisms and additional standard operating procedures.

#### [Employee will get credit of tax withheld even though employer has not deposited such tax with the government](#)

The Gujarat High Court—concerning the credit for taxes withheld but not remitted or deposited by the employer—held that the tax department cannot deny the benefit of tax withheld-at-source to the employee, even though the tax had not been deposited by the employer. The High Court directed the tax authority to credit the employee for the amount of tax withheld.

#### [India Tax Konnect](#)

KPMG in India published November edition of India Tax Konnect. The document covers all the latest tax developments in the country.

### New Zealand

#### [New Zealand: Tax obligations of non-resident employers](#)

Inland Revenue finalized its position that non-resident employers only have an obligation to withhold “pay as you earn” (PAYE) or remit “fringe benefits tax” (FBT) and “employers superannuation contributions tax” (ESCT) if the employer has “sufficient presence” in New Zealand to be subject to New Zealand tax law, and the services performed by the employee are attributable to the employer’s presence in New Zealand.





## Calendar of events

Date	Event	Location
13 January 2022	<a href="#">Start the new year with Tax insights on Singapore Real Estate investments</a>  Contact : <a href="#">Klenn Yeo</a> , +65 8819 6801  <a href="#">Kai Lin Liew</a> +65 8339 7831	Webinar



## Beyond Asia Pacific

### [Sixth Circuit: U.S. taxpayer realized subpart F income on sales of appliances manufactured in Mexico](#)

The U.S. Court of Appeals for the Sixth Circuit affirmed the U.S. Tax Court's grant of summary judgment for the government, upholding an IRS deficiency determination that sales income from manufacturing operations in Mexico involving a Luxembourg controlled foreign corporation (CFC) was foreign base company sales income (FBCSI) under section 954(d).

### [TAMD: More details published by HMRC on R&D tax incentives](#)

HMRC have provided more details on the forthcoming changes to the research and development (R&D) tax incentives with effect from April 2023. In summary, the changes announced aim to modernise the regime by extending the relief to cloud and computing costs, to refocus the incentives on UK based R&D, to improve compliance by deterring fraud and errors, and finally to resolve some flaws of the current rules.



## TaxNewsFlash by region

[Africa](#)

[Americas](#)

[Europe](#)

[United States](#)



# KPMG Asia Pacific Tax Centre Contacts

## Asia Pacific Regional Leader, Tax & Legal



**Lewis Lu**  
Head of Tax & Legal  
KPMG Asia Pacific  
E : [lewis.lu@kpmg.com](mailto:lewis.lu@kpmg.com)

## Global Head of Tax & Legal Clients & Markets Leader



**Brahma D Sharma**  
Global Head of Tax & Legal Clients & Markets  
Partner, KPMG Asia Pacific  
E : [brahmasharma@kpmg.com.sg](mailto:brahmasharma@kpmg.com.sg)

## Service Line Specialists

### Transfer Pricing Services



**Tony Gorgas**  
Transfer Pricing Services Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [torgas@kpmg.com.au](mailto:torgas@kpmg.com.au)

### Indirect Tax Services



**Shirley Shen**  
Indirect Tax Service Leader  
KPMG Asia Pacific  
Partner, KPMG in Singapore  
E : [shirleyshen@kpmg.com.sg](mailto:shirleyshen@kpmg.com.sg)



# KPMG Asia Pacific Tax Centre Contacts

## Global Compliance Management Services and Financial Services



**Jenny Clarke**  
Global Compliance Management Services and Financial Services Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [jeclarke@kpmg.com.au](mailto:jeclarke@kpmg.com.au)

## Global Mobility Services



**Ben Travers**  
Global Mobility Services Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [btravers1@kpmg.com.au](mailto:btravers1@kpmg.com.au)

## International Tax



**Dean Rolfe**  
International Tax Services Leader  
KPMG Asia Pacific  
Partner, KPMG in Singapore  
E : [deanrolfe@kpmg.com.sg](mailto:deanrolfe@kpmg.com.sg)

## Deal Advisory M&A Tax



**Angus Wilson**  
Deal Advisory M&A Tax Services Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [arwilson@kpmg.com.au](mailto:arwilson@kpmg.com.au)

## Dispute Resolution and Controversy



**Lian Seng Soh**  
Dispute Resolution and Controversy Services Leader  
KPMG Asia Pacific  
Partner, KPMG Malaysia  
E : [lsoh@kpmg.com.my](mailto:lsoh@kpmg.com.my)

## Legal Services



**Stuart Fuller**  
Global Head of Legal Services  
Partner, KPMG Australia  
E : [stuartfuller@kpmg.com.au](mailto:stuartfuller@kpmg.com.au)

## Trade & Customs



**Leonie Ferretter**  
Trade & Customs Services Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [lferretter@kpmg.com.au](mailto:lferretter@kpmg.com.au)

## Tax Policy



**Conrad Turley**  
Tax Policy Services Leader  
KPMG Asia Pacific  
Partner, KPMG China  
E : [conrad.turley@kpmg.com](mailto:conrad.turley@kpmg.com)



# KPMG Asia Pacific Tax Centre Contacts

## Market Sector Specialists

### Energy & Natural Resources



**Carlo Franchina**  
Energy & Natural Resources Tax  
Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [cfranchina@kpmg.com.au](mailto:cfranchina@kpmg.com.au)

### Insurance



**John Salvaris**  
Insurance Tax Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [jsalvaris@kpmg.com.au](mailto:jsalvaris@kpmg.com.au)

### Sovereign Wealth and Pension Funds



**Angus Wilson**  
Sovereign Wealth and Pension  
Funds Tax Leader  
KPMG Asia Pacific  
Partner, KPMG Australia  
E : [arwilson@kpmg.com.au](mailto:arwilson@kpmg.com.au)

### Asset Management



**Darren Bowdern**  
Asset Management Tax Leader  
KPMG Asia Pacific  
Partner, KPMG China  
E : [darren.bowdern@kpmg.com](mailto:darren.bowdern@kpmg.com)

### Banking



**John Timpany**  
Banking Sector Leader  
KPMG Asia Pacific  
Partner, KPMG China  
E : [john.timpany@kpmg.com](mailto:john.timpany@kpmg.com)



[home.kpmg/asiapacifictaxcentre](https://home.kpmg/asiapacifictaxcentre)

[home.kpmg/tax](https://home.kpmg/tax)

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