

# KPMG Asia Pacific Tax Weekly

KPMG Asia Pacific Tax Centre | 9 December 2022



## Asia Pacific Tax Developments

### India

#### [The Singaporean subsidiary of an Indian company has a fixed PE as well as an agency PE in India](#)

The Chennai Bench of the Income-tax Appellate Tribunal (the Tribunal) in the case of Redington Distribution Pte. Ltd (the taxpayer) held that the Singaporean subsidiary company of an Indian company had a fixed place PE in India.

### Philippines

#### [Clarifying rules on reporting and payment of WFH penalties](#)

FIRB issued FIRB Resolution No. 017-22 dated that allows WFH without adversely affecting their fiscal incentives under the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act.

### Vietnam

#### [Guidance for e-commerce trading platform owners and overseas suppliers](#)

The General Department of Taxation (GDT) issued Official Letter No. 4205/TCT-DNNCN providing guidance to owners of e-commerce trading platforms required to provide certain information to the tax authority.

#### [Tax administration rules for e-commerce business activities of family businesses and individuals](#)

The government issued Decree 91/2022/ND-CP amending the tax administration rules applicable to e-commerce platform owners.

## Tax obligations for enterprises creating and using science and technology development fund

The Ministry of Finance issued Circular 67 providing detailed guidance on corporate income tax obligations for enterprises that create and use a science and technology development fund.



## Significant International Tax Developments

### OECD official provides update on work on Amount B

Mayra Lucas from the OECD spoke at the KPMG-sponsored TP Minds West Coast conference and discussed the ongoing work on Amount B and indicated that the OECD plans to release a consultation document on Amount B.



## Calendar of events

Date	Event	Location
8 December 2022	<a href="#">Key tax updates to Fund Management Industry</a>	Virtual
13 December 2022	<a href="#">KPMG x Coupa: The Future of Procurement</a>	Singapore



## Beyond Asia Pacific

### [Kenya: Country-by-country reporting multilateral competent authority agreement signed](#)

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Kenya signed the multilateral competent authority agreement (MCAA) on the exchange of country-by-country (CbC) reports.

### [Liechtenstein: Updated CRS bulk reporting compression tool guide](#)

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The tax authority of Liechtenstein issued an updated version of the compression tool guide for the common reporting standard (CRS) bulk reporting.



## 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 Strategy & Growth - Legal Services | Asia Pacific Chief  
Operating Officer - Tax & Legal  
E : [brahmasharma@kpmg.com.sg](mailto:brahmasharma@kpmg.com.sg)

## Service Line Specialists

### Deal Advisory M&A Tax



**Angus Wilson**  
Partner, KPMG Australia  
E : [arwilson@kpmg.com.au](mailto:arwilson@kpmg.com.au)

### ESG



**Jenny Wong**  
Director, KPMG Australia  
E : [jywong@kpmg.com.au](mailto:jywong@kpmg.com.au)

### Global Mobility Services



**Murray Sarelius**  
Partner, KPMG China  
E : [murray.sarelius@kpmg.com](mailto:murray.sarelius@kpmg.com)

### Indirect Tax Services



**Kenneth Leung**  
Partner, KPMG China  
E : [ky.leung@kpmg.com](mailto:ky.leung@kpmg.com)



# KPMG Asia Pacific Tax Centre Contacts

## International Tax



**Sunny Leung**  
Partner, KPMG China  
E : [sunny.leung@kpmg.com](mailto:sunny.leung@kpmg.com)

## Legal Services



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

## Tax Dispute Resolution and Controversy



**Angelina Lagana**  
Director, KPMG Australia  
E : [alagana@kpmg.com.au](mailto:alagana@kpmg.com.au)

## Tax Policy



**Conrad Turley**  
Partner, KPMG China  
E : [conrad.turley@kpmg.com](mailto:conrad.turley@kpmg.com)

## Tax Reimagined, including Global Compliance Management Services and Financial Services



**Jenny Clarke**  
Partner, KPMG Australia  
E : [jeclarke@kpmg.com.au](mailto:jeclarke@kpmg.com.au)

## Trade & Customs



**Leonie Ferretter**  
Partner, KPMG Australia  
E : [lferretter@kpmg.com.au](mailto:lferretter@kpmg.com.au)

## Transfer Pricing Services



**Tony Gorgas**  
Partner, KPMG Australia  
E : [tgorgas@kpmg.com.au](mailto:tgorgas@kpmg.com.au)



# KPMG Asia Pacific Tax Centre Contacts

## Market Sector Specialists

### Asset Management



**Darren Bowdern**  
Partner, KPMG China  
E : [darren.bowdern@kpmg.com](mailto:darren.bowdern@kpmg.com)

### Banking



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

### Energy & Natural Resources



**Gabby Burcul**  
Partner, KPMG Australia  
E : [gabbyburcul@kpmg.com.au](mailto:gabbyburcul@kpmg.com.au)

### Insurance



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

### Sovereign Wealth and Pension Funds



**Angus Wilson**  
Partner, KPMG Australia  
E : [arwilson@kpmg.com.au](mailto:arwilson@kpmg.com.au)



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

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

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