



# KPMG Asia Pacific Tax Weekly

KPMG Asia Pacific Tax Centre | 1 April 2020



## Special edition – A guide to business implications of COVID -19

### Tax and legal measures in response to COVID-19

#### [Responding to challenging times – The potential tax, legal and mobility implications of COVID-19](#)

The Novel Coronavirus (COVID- 19) was declared a global pandemic by the World Health Organization (WHO) on 11 March 2020; and its rapid spread is causing severe disruption to society and to businesses around the world. Across the KPMG Global Tax & Legal Network, our leaders have convened to put forward the following tax and legal considerations for affected businesses. This is not an exhaustive list and should not be acted upon without independent advice based on your unique facts and circumstances, but it can be a helpful starting point for thinking through your situation. The global tracker is regularly updated with Government Covid-19 responses on a country basis.





# KPMG Asia Pacific Tax Centre Contacts

## Asia Pacific Regional Leader, Tax



**David Linke**  
Head of Tax & Legal,  
KPMG Asia Pacific  
T : +61 29335 7695  
E : [davidlinke@kpmg.com.au](mailto:davidlinke@kpmg.com.au)

## Asia Pacific Tax Centre Leader, Regional Tax Partner



**Brahma D Sharma**  
Chief Operating Officer, Tax & Legal  
KPMG Asia Pacific  
T : +65 8186 7369  
E : [brahmasharma@kpmg.com.sg](mailto:brahmasharma@kpmg.com.sg)

## Service Line Specialists

### Transfer Pricing Services



**Tony Gorgas**  
Asia Pacific Regional Leader,  
Transfer Pricing Services  
KPMG International  
T : +61 2 9335 8851  
E : [tgorgas@kpmg.com.au](mailto:tgorgas@kpmg.com.au)

### Research & Development (R&D) Tax Incentives



**Alan Garcia**  
Asia Pacific Regional Leader,  
R&D Tax Incentives  
KPMG International  
T : +61 3 9288 6094  
E : [afgarcia@kpmg.com.au](mailto:afgarcia@kpmg.com.au)

### Indirect Tax Services



**Lachlan Wolfers**  
Asia Pacific Regional Leader,  
Indirect Tax Services  
KPMG International  
T : +852 2685 7791  
E : [lachlan.wolfers@kpmg.com](mailto:lachlan.wolfers@kpmg.com)

© 2020 KPMG International Cooperative ("KPMG International"), a Swiss entity. Member firms of the KPMG network of independent firms are affiliated with KPMG International. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. All rights reserved.



# KPMG Asia Pacific Tax Centre Contacts

## Global Compliance Management Services and Financial Services



**Jenny Clarke**  
Asia Pacific Regional Leader,  
Global Compliance  
Management Services and  
Financial Services  
KPMG International  
T : +61 2 9335 7213  
E : [jeclarke@kpmg.com.au](mailto:jeclarke@kpmg.com.au)

## Global Mobility Services



**Ben Travers**  
Asia Pacific Regional Leader,  
Global Mobility Services  
KPMG International  
T : +61 3 9288 5279  
E : [btravers1@kpmg.com.au](mailto:btravers1@kpmg.com.au)

## International Tax



**Christopher Xing**  
Asia Pacific Regional Leader,  
International Tax  
KPMG International  
T : +8610 8508 7072  
E : [christopher.xing@kpmg.com](mailto:christopher.xing@kpmg.com)

## Deal Advisory M&A Tax



**Angus Wilson**  
Asia Pacific Regional Leader,  
Deal Advisory M&A Tax  
KPMG International  
T : +61 2 9335 8288  
E : [arwilson@kpmg.com.au](mailto:arwilson@kpmg.com.au)

## Dispute Resolution and Controversy



**Angela Wood**  
Asia Pacific Regional Leader,  
Dispute Resolution and  
Controversy  
KPMG International  
T : +61 3 9288 6408  
E : [angelawood@kpmg.com.au](mailto:angelawood@kpmg.com.au)

## Legal Services



**Stuart Fuller**  
Asia Pacific Regional Leader,  
Legal Services  
KPMG International  
T : +61 2 9458 1590  
E : [stuartfuller@kpmg.com.au](mailto:stuartfuller@kpmg.com.au)

## Trade & Customs



**Leonie Ferretter**  
Asia Pacific Regional Leader,  
Trade & Customs Services  
KPMG International  
T : +61 2 9455 9330  
E : [lferretter@kpmg.com.au](mailto:lferretter@kpmg.com.au)



# KPMG Asia Pacific Tax Centre Contacts

## Market Sector Specialists

### Energy & Natural Resources



**Carlo Franchina**  
Asia Pacific Regional Tax  
Leader, Energy & Natural  
Resources Sector  
KPMG International  
T : +61 8 9263 7239  
E : [cfranchina@kpmg.com.au](mailto:cfranchina@kpmg.com.au)

### Insurance



**John Salvaris**  
Asia Pacific Regional Leader,  
Insurance Sector  
KPMG International  
T : +61 3 9288 5744  
E : [jsalvaris@kpmg.com.au](mailto:jsalvaris@kpmg.com.au)

### Sovereign Wealth and Pension Funds



**Angus Wilson**  
Asia Pacific Regional Leader,  
Sovereign Wealth and Pension  
Funds Sector  
KPMG International  
T : +61 2 9335 8288  
E : [arwilson@kpmg.com.au](mailto:arwilson@kpmg.com.au)



<https://home.kpmg.com/xx/en/home/services/tax/regional-tax-centers/asia-pacific-tax-centre.html>

[www.kpmg.com/tax](http://www.kpmg.com/tax)

[kpmg.com/socialmedia](http://kpmg.com/socialmedia)



© 2020 KPMG International Cooperative (“KPMG International”), a Swiss entity. Member firms of the KPMG network of independent firms are affiliated with KPMG International. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. All rights reserved.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.