



KPMG Asia Pacific Tax Weekly

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Asia Pacific Tax Developments

Australia

[Guidance on claiming working-from-home expenses \(COVID-19\)](#)

The Australian Taxation Office released guidance for employees and business owners about the tax treatment of working-from-home expenses for those who work from home because of the coronavirus (COVID-19) pandemic.

[Tariff classification, differences between English and French versions of Harmonized Convention](#)

The Administrative Appeals Tribunal held for the importer in a dispute with Australian Customs about the correct tariff classification of imported pipes from China. The decision reflected differences between the English and French versions of the Harmonized Convention.

India

[CSR donations are eligible for deduction under Section 80G of the Income-tax Act subject to specified exceptions](#)

The Bangalore Bench of the Income-tax Appellate Tribunal in the case of Goldman Sachs Services Pvt. Ltd. dealt with the issue of allowability of Corporate Social Responsibility expenditure under Section 80G of the Income-tax Act, 1961 and remanded the matter back to the Assessing officer.



[Opportunity for taxpayers to validate electronically filed income tax returns](#)

The Central Board of Direct Taxes issued a circular that allows taxpayers - until 30 September 2020 - to validate an electronically filed income tax return for certain years.

[The tax officer can pass a rectification order against an incorrect MAT credit granted to the taxpayer as it is a mistake apparent from the record](#)

The Delhi Bench of the Income-tax Appellate Tribunal held that the Assessing Officer was correct in passing a rectification order under Section 154 of the Act to rectify the minimum alternate tax (MAT) credit granted to the taxpayer as the MAT credit granted to the taxpayer was a mistake apparent from the record.

Malaysia

[Indirect tax exemptions described in FAQs](#)

The Royal Malaysian Customs Department issued a set of “frequently asked questions” (FAQs) concerning the indirect tax initiatives announced on 5 June 2020.

Vietnam

[Deadline for FATCA returns extended to 1 November 2020 \(COVID-19\)](#)

The deadline for Vietnamese financial institutions to file FATCA returns for the 2019 reporting year has been extended to 1 November 2020 (from 15 August 2020). The extended deadline is Vietnam’s response to a notification from the U.S. tax authority addressing implications of the COVID-19 pandemic.



Beyond Asia Pacific

[Argentina: Emergency assistance program for employers \(COVID-19\)](#)

Additional relief is provided under an emergency assistance program for employment and jobs in response to the COVID-19 pandemic.

[Czech Republic: Rent relief program \(COVID-19\)](#)

The Ministry of Industry and Trade in late June 2020 launched a rent program as a relief measure in response to the COVID-19 pandemic.



TaxNewsFlash by region

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

[Africa](#)

[Americas](#)

[Europe](#)

[United States](#)



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