



KPMG Asia Pacific Tax Weekly

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Asia Pacific Tax Developments

Australia

[Fuel tax credit; substantiation using GPS technology](#)

The Australian Taxation Office released Taxpayer Alert TA 2021/3 that outlines ATO concerns about taxpayer use of global positioning system (GPS) technology products for the substantiation of fuel tax credit claims.

Cambodia

[Tax on Salary](#)

The Ministry of Economy and Finance (MEF) issued Prakas no. 543 MEF.Prk which provides for the updated rules and regulations regarding the imposition of Tax on Salary (ToS) and Fringe Benefits Tax (FBT) in Cambodia.

India

[Refund claims of GST by “special economic zone” unit](#)

The High Court of Judicature at Madras issued a decision allowing a taxpayer—a “special economic zone” unit—to claim a refund of goods and services tax (GST) paid on the procurement of inputs and input services.

Vietnam

[General Department of Taxation commentary on Circular 45/2021/TT-BTC](#)

The General Department of Taxation (“GDT”) issued Official Letter No. 3194/TCT-DNL (“Official Letter 3194”) introducing new contents of Circular 45/2021/TT-BTC (“Circular 45”) to Tax Departments of provinces and municipalities.

[Tax support measures for businesses and individuals \(COVID-19\)](#)

Guidance—Resolution 406/NQ-UBTVQH15 (19 October 2021)—includes certain measures to support businesses and individuals that have been economically affected by the COVID-19 pandemic.



Calendar of events

Date	Event	Location
5 October 2021 – 9 November 2021	KPMG Asset Management and Private Equity Tax – Asia Pacific Webinar Series Contact: Jessica Luk at +852 2685 7620.	Webinar
17 November 2021 – 18 November 2021	Tax and Business Summit	Webinar



Significant International Tax Developments

[OECD: Review of carbon pricing and carbon taxes in G20 economies](#)

The Organisation for Economic Cooperation and Development (OECD) today released a report regarding carbon pricing and carbon taxes, or emission trading systems, by G20 countries. According to a related OECD release, approximately half of all energy-related CO2 emissions in G20 economies are now covered by a carbon price with several countries having introduced or extended carbon taxes or emissions trading systems in the last few years.



Beyond Asia Pacific

[Germany: Guidance regarding interest on tax underpayments and overpayments](#)

The Ministry of Finance (BMF) issued guidance regarding the determination of interest on back taxes (or tax underpayments) and tax overpayments (or tax refunds)—guidance issued in response to a 2021 decision of the German Federal Constitutional Court.

[U.S. Treasury statement regarding digital services taxes imposed by Austria, France, Italy, Spain, United Kingdom](#)

The U.S. Treasury Department today announced that Austria, France, Italy, Spain, and the United Kingdom have agreed in issuing a joint statement that (as part of Pillar One) they will withdraw all unilateral measures regarding the imposition of digital services taxes.



TaxNewsFlash by region

[Africa](#)

[Americas](#)

[Europe](#)

[United States](#)



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