



KPMG Asia Pacific Tax Weekly

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Asia Pacific Tax Developments

India

[India Tax Konnect](#)

KPMG in India prepared a report on indirect and direct tax developments.

Japan

[Case Study: Yusen Logistics Co., Ltd.](#)

KPMG in Japan prepared a Case Study on Yusen Logistics including the challenges faced in the tax process for Sustainable Aviation Fuel (SAF) environmental value. The SAF price includes not only the value of fuel itself but also an environmental value for impact reduction and there is no established international rule to calculate this value.

Malaysia

[e-Invoicing: Are we really ready?](#)

KPMG in Malaysia provided insights in an interview on e-Invoicing and its potential challenges for small and medium enterprises.

[Tax experts: Budget 2025 to see expanded tax scope, new taxes unlikely](#)

KPMG in Malaysia, in an interview, discuss Budget 2025 on which the government will focus on expanding the tax base through a more progressive system aimed at reducing leakages and improving compliance.



Philippines

[Guidelines for tax refunds and credits](#)

The Bureau of Internal Revenue in July 2024 issued a Revenue Memorandum Circular, outlining guidelines and mandatory requirements for processing tax credit certificates or cash refunds for erroneously or illegally collected taxes.



Significant International Tax Developments

[KPMG article: Survey on application of control of risk and DEMPE frameworks, focus on Japan](#)

This article summarizes the findings from a KPMG member firm survey of how tax authorities around the world are approaching the OECD control of risk framework and the transfer pricing guidelines on development, enhancement, maintenance, protection, and exploitation of intangibles (DEMPE), focused on Japan.



Beyond Asia Pacific

[Ethiopia: Draft regulation implementing VAT on cross-border provision of digital services](#)

Proclamation No. 1341/2024, implementing value added tax on the cross-border provision of digital services, was approved in July 2024 by the House of Peoples' Representatives of Ethiopia. The Council of Ministers is anticipated to release implementing regulations soon.

[Poland: Draft legislation implementing Pillar Two global minimum tax rules submitted to lower house of Parliament](#)

Draft legislation implementing the EU Minimum Tax Directive in Poland was submitted to the lower house of Parliament for the first reading.



TaxNewsFlash by region

Africa

Americas

Europe

United
States



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Tax Disputes and Controversy



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