1. **Direct Tax - Technical Matters**

**(e.g. technical guidelines, public rulings, practice notes, gazette orders, etc.)**

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| **No.** | **Subject Matter / Reference** | **Issue / Query** |
| e.g. | IRB Practice Note No. 3/2020. | Is it confirmed that an investment holding company under S.60F will no longer enjoy the income tax concession rate? |
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1. **Direct Tax – Compliance and Operations Matters**

**(e.g. operational guidelines, collection framework, tax filing requirements, tax payment, tax refund & set-off, tax return etc.)**

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| **No.** | **Subject Matter / Reference** | **Issue / Query** |
| e.g. | CP204. | Is an SME exempted from submitting CP204 for the first 2 YAs? |
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1. **Indirect Tax - Sales Tax, Service Tax, Customs, Excise and Free Zones**

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| **No.** | **Subject Matter / Reference** | **Issue / Query** |
| e.g. | Digital products such as online subscription services. | Are online subscription services subject to service tax? |
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1. **Public Practice**

**(e.g. S.153 tax agent licence, tax practice matters etc.)**

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| **No.** | **Subject Matter / Reference** | **Issue / Query** |
| e.g. | S.153 tax agent licence. | Can CPD points awarded for tax webinars be used for renewal of S.153 tax agent licence? |
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