

Template for Issues for Members' Dialogue in April/May 2021

1. Direct Tax - Technical Matters

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

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?

2. Direct Tax – Compliance and Operations Matters

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

No.	Subject Matter / Reference	Issue / Query
e.g.	CP204.	Is an SME exempted from submitting CP204 for the first 2 YAs?

3. Indirect Tax - Sales Tax, Service Tax, Customs, Excise and Free Zones

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

4. Public Practice

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

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?