

InTouch

with indirect tax news



Issue 02/15

Welcome to issue 02/15 of InTouch which covers developments in VAT/GST in Asia Pacific during the period April 2015 to June 2015.

Please feel free to reach out to any of the PwC contacts on the back of this issue.

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Australia

GST reform measures – Importation of digital products and services

The Australian Government has released draft legislation to ensure digital products and services provided to Australian consumers receive equivalent GST treatment whether they are provided by Australian or foreign entities. Some of the features of the draft legislation include the following:

- The new measures are to apply to supplies made on or after 1 July 2017 (the consultation period on the draft legislation ended on 7 July 2015).
- The proposed changes involve extending the meaning of “connected with Australia” to include supplies of things other than goods or real property made to “Australian consumers”. The new measures will not apply to ‘business to business’ transactions.
- The proposed law changes will mean that supplies of digital products, such as streaming or downloading of movies, music, apps, games, e-books as well as other services such as consultancy and professional services are similarly treated for GST purpose, whether they are supplied by a local or foreign supplier.

- The new measures may require the supplier to register and account for GST. The draft law contemplates the implementation of an elective simplified system for entities not claiming input tax credits.
- Responsibility for the GST liability that arises under the amendments will be shifted from the supplier to the “operator of an electronic distribution service” in certain circumstances. This will occur where the operator controls any of the key elements of the supply such as delivery, charging or terms and conditions. The provisions have been drafted broadly and may extend to a number of intermediaries and service providers in the digital supply chain.

GST rulings

- GSTR 2015/2: This ruling sets out the Commissioner’s view on the GST treatment of particular transactions arising in the context of development lease arrangements entered into between government agencies and private developers.

GST cases update

- In *The Trustee for SBM Trust and Commissioner of Taxation* [2015] AATA 174, the Administrative Appeals Tribunal held that a taxpayer was out of time to claim input tax credits, even though the credits related to creditable acquisitions that were made before amendments to the law in 2010 that imposed a four year time limit on the making of claims.

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China

Guidelines on the VAT refund policy for goods purchased by overseas visitors

Cigarettes

China's Ministry of Finance (MOF) and the State Administration of Taxation (SAT) jointly issued Circular Caishui [2015] No.60 regarding the adjustment on the consumption tax (CT) policies for cigarettes, which took effect from 10 May 2015. The following changes were announced:

- The CT rate on cigarettes was raised from 5% to 11%, with an additional RMB 0.005 yuan per cigarette during the wholesale process.
- Taxpayers who are engaged in both wholesale and retail of cigarettes shall calculate the sales volume and quantity of cigarettes at wholesale and retail stages separately. Those who fail to do so shall be subject to CT at the wholesale level based on the total sales volume and quantity of cigarettes.

White spirits

The SAT issued Public Notice [2015] No.37 (PN 37) in relation to the determination of the minimum assessable price of white spirits for the purpose of computing CT liabilities. For taxpayers who sell processing white spirits to distributors, if the price for computing CT liabilities is below 70% of the distributor's subsequent sales price, the tax authorities are empowered to determine the minimum assessable price for CT purposes for the taxpayers. PN 37 took effect from 19 May 2015.

Administrative measures on VAT refund policy for goods purchased by tourists

China expanded the VAT refund policy for goods purchased by overseas visitors on their departure from departing ports in Hainan to nationwide (expanded VAT refund policy). China's SAT and Customs respectively issued SAT Public Notice [2015] No.41 (PN 41) and Customs Public Notice [2015] No. 25 (PN 25), to implement the expanded VAT refund policy.

PN 41 sets forth general principles, application of the stores which are eligible to operate the tax refund business, administration of the tax refund form upon departure, the agency to perform the tax refund and other administrative matters.

PN 25 also standardises the administrative measures including documentation requirements when applying for VAT refund upon departure and scenarios where the Customs could refuse to perform the tax refund procedure.

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India

Notifications/Circulars for VAT

Delhi

- With effect from 31 March 2015, a dealer can carry forward unutilised input tax credits pertaining to a financial year to the subsequent year.
- The procedure for provisional registration within a day (pending physical verification) has been prescribed to be effective from 30 April 2015.

Haryana

- The VAT rate on “all types of liquor when sold in the State for the first time, in the hands of distilleries in the case of country liquor, L-1B and L-1AB in the case of Indian made foreign spirits, and L-1B-1 and L-1-AB-1, L-1W & S-1A in the case of beer and wine etc., L-1B1-A for ready to drink beverages, except imported foreign liquor (bottled in origin) sold by L-1BF” has been increased from 4% to 8.4% with effect from 1 April 2015.
- The sale of bio-fertilizer is exempted from VAT with effect from 1 April 2015.

Maharashtra

- With effect from 1 April 2015, the following amendments have been introduced:
 - An explanation has been added to the definition of “purchase price” and “sale price” to clarify that the service tax component shall be excluded therefrom if collected separately on the invoice;
 - Late fees for filing of return within 30 days from expiry of the due date has been reduced from INR 2,000 to INR 1,000; and
 - The limitation period for an initiation of assessment has been increased from five to six years.
- With effect from 7 May 2015, a simplified procedure has been prescribed for VAT/Central Sales Tax registration.

Rajasthan

- The procedure for claiming refund has been prescribed for dealers whose turnover of inter-state sales in the previous year is more than 50% of the total turnover.
- The procedure for e-amendment of the registration certification has been prescribed with effect from 28 May 2015.

VAT Case Laws

- The Delhi High Court, in *MRF Limited v Commissioner of Trade and Taxes (2015-TIOL-1311-HC-DEL-VAT)*, held that the turnover discount through credit notes on a quarterly basis was allowable as a deduction from the taxable turnover. The High Court further held that it made no difference that the discount was calculated on a quarterly basis and accorded through “credit notes” and not at the time of issuing the invoice itself.
- The Gujarat High Court, in the case of *Kataria Automobiles (P) Ltd v State of Gujarat ((2015) 57 taxmann.com 244 (Gujarat))*, held that the transaction of a replacement of spare parts amounted to a sale and hence was liable to tax. The High Court relied on the Supreme Court’s judgement in *Mohd Ekram Khan and Sons v CTT (2004 taxmann.com 1806)*, wherein it had been held that since the assessed had received the payment for parts supplied to customers, the transactions were subject to a levy of tax.
- The Gujarat High Court, in *Kataria Automobiles Pvt Ltd v State of Gujarat (2015-TIOL-958-HC-AHM-VAT)*, held that payment received by a dealer by way of credit notes from the manufacturer for a replacement of defective spare parts of the motor vehicles sold to the customer during the warranty

period amounted to a sale, and hence was liable to VAT. The High Court relied on the landmark decision of the Supreme Court in the case of Mohd Ekram Khan and Sons (2004-136-STC-515-SC).

- The Punjab and Haryana High Court, in *Fortis Health Care Ltd v State of Punjab* ((2015) 57 taxmann.com 44 (Punjab and Haryana)), held that the supply of drugs, medicines, implants, stents, valves and other implants was integral to medical services/procedures and could not be severed to infer a sale, and therefore was not liable to VAT. The High Court, relying on the Supreme Court judgment in *Bharat Sanchar Nigam Ltd v Union of India*, held that the sub-clauses of article 366(29A) of the Constitution did not cover hospital services.

Notifications/Circulars for service tax

- The effective service tax rate has been increased from 12.36% to 14% with effect from 1 June 2015.
- It has been clarified that with effect from 1 June 2015, the rate of service tax on services provided in relation to serving of food or beverages by a restaurant, eating joint or a mess having the facility of air-conditioning or central air-heating in any part of the establishment would be 5.6% (14% of 40%) of the total amount charged.

- The Central Government has exempted the taxable services provided or agreed to be provided against the “Merchandise Exports from India Scheme (MEIS) duty credit scrip” and “Service Exports from India Scheme (SEIS) duty credit scrip” from service tax.

Service tax case laws

- The Andhra Pradesh High Court, in *CCEST v Hyundai Motor India Engineering (P) Ltd* (2015-TIOL-739-HC-AP-ST) held that the “relevant date” for calculating the time limit for filing a refund claim under rule 5 of the CENVAT credit rules would be the date of receipt of payment, and not the date on which the services were provided.
- The Mumbai Tribunal, in *Trizetto India Pvt Ltd v CCE* (2015-TIOL-845-CESTAT-MUM), held that where the appellant, a Special Economic Zone (SEZ) unit, applied to the committee for approval of eligible list of input services required for rendering output services much before the actual export, the benefit of refund under service tax Notification No. 17/2011 could not be denied on the basis that the approval was granted after the date of export.
- The Mumbai Tribunal, in *Lear Automotive (I) Pvt Ltd v CCE* (2015-TIOL-851-CESTAT-MUM), held that the arrangement for hiring employees of the foreign associate on a full-time employment basis created an employer-employee relationship between the appellant

and the employees hired. Despite the fact that a portion of the salary of the employees had been paid at their home location through the foreign associate, the reimbursement of such cost to the foreign associate by the appellant could not be held liable to service tax under “manpower supply services”.

- The Mumbai Tribunal, in *CST v Pulcra Chemicals (India) Pvt Ltd* (2015-TIOL-915-CESTAT-MUM), held that the marketing support services in India provided by the appellant to its principal located outside India for which commission was received in foreign exchange, would qualify as an export of services under the former export of services rules.
- In *Technocrate Transformers v CCE* (2015-TIOL-1106-CESTAT-DEL), the Delhi Tribunal held that in a repair and maintenance contract, where the values of goods and of labour were separately disclosed, and applicable VAT charged on the value of goods, service tax would be payable only on the value of labour charges.

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Japan

Invoicing requirements for B2C online telecommunication services

Under the new consumption tax law, input tax credit on a taxable purchase of B2C telecommunication online services on or after 1 October 2015 is only possible if the supplier is a “Registered Offshore Business Person” and the invoice or purchase receipt includes the registration number of the supplier and the annotation that “the supplier is liable to account for consumption tax”.

The Japanese National Tax Agency (NTA) advised that the annotation “the supplier is liable to account for consumption tax” on B2C invoices may be replaced by implying that the sale price is inclusive of consumption tax. In addition, the registration number of a Registered Offshore Business Person is still required to be included in the invoice.

The new consumption tax law clearly stipulates that input tax credit on a taxable purchase of B2C Telecommunication Online Services on or after 1 October 2015 is only possible if the supplier is a “Registered Offshore Business Person” and the invoice or purchase receipt (which can be prepared electronically) includes the registration number of the supplier and the annotation that the supplier is liable to account for consumption tax. If there is no such annotation on the B2C invoice, a business customer may request for the re-issuance of the invoice pursuant to the new consumption tax law to ensure the deductibility of input consumption tax.

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Malaysia

GST relief for supplies within Free Commercial Zone (FCZ) and between FCZs

The Minister of Finance has granted relief from GST for goods supplied:

- (a) within the FCZ for commercial activity; and
- (b) from an FCZ to another FCZ.

The relief does not apply to wine, spirit, beer, intoxicating liquor, malt liquor, tobacco and tobacco products.

GST relief for acquisition of services by the government

Under the GST (Relief) Order 2014, goods (but not services) acquired by the Federal and State Government Departments are given relief from GST. The Minister of Finance has granted GST relief for the acquisition of services by the Federal and State Government Departments under the following contracts signed before 1 April 2015:

- (a) Services procurement contract – relief granted until the expiry of the contract; and

- (b) Non-consulting services procurement contract (e.g. rental, maintenance, cleaning) that was not subject to Service Tax before 1 April 2015 – relief granted until 31 March 2017 or cessation date of the contract, whichever is earlier.

Key GST decisions

The Royal Malaysian Customs Department (RMCD) has made several decisions on the application of GST rules.

1. Application to issue self-billed invoices

The requirement for a registered person to obtain approval before issuing self-billed invoices has been waived. A registered person is only required to make a declaration affirmed before a Commissioner for Oaths in the Self-Billed Invoice Declaration form with the conditions stipulated in the law and submit it to the RMCD office.

2. Period for issuing tax invoices

A registered person who makes taxable supplies is required to issue a tax invoice to the customer within 30 days from the date of payment.

3. Gifts of value more than RM500

A registered person who is entitled to claim input tax on gifts acquired but chooses not to, has to account for output tax if the gifts provided to the same person in the same year have a value of more than RM500.

4. Transport services

Transport services which can be zero-rated under Item 4, Second Schedule of GST (Zero-Rated Supply) Order 2014 include those provided by the following:

- Travel agent or ticketing agent who sells international travelling tickets and acting in his own name;
- Shipping agent acting in his own name;
- Freight forwarder who contracts with a carrier to move the goods;
- Non-vessel operating common carrier; and
- Courier service provider.

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New Zealand

GST and the digital economy

Following Australia's announcement of proposed changes to impose GST on digital services, the New Zealand Government is expected to follow suit.

The Minister of Revenue, Todd McClay, has indicated that New Zealand is actively considering the issue of GST and the digital economy. In the Minister's view, it is fair for foreign suppliers to face the same GST obligations as those faced by local suppliers of services. The Minister is interested in exploring the possibility of establishing a single registration scheme for Australia and New Zealand so that foreign suppliers would only need to register once to pay GST in both countries.

The Government intends to release a consultation document outlining the proposed changes to the GST rules in the near future.

GST and crowdfunding

Crowdfunding, via websites such as "Kickstarter" and "Pledge Me", is becoming an increasingly popular way of funding small to medium enterprises seeking alternative sources of capital.

One form of crowdfunding is rewards-based. Under this model, a developing business will offer certain rewards in return for capital contributions. The rewards range from low value gifts to valuable products or services.

These arrangements are a form of "barter" and it is well accepted that they are susceptible to being taxed under any form of GST.

Businesses adopting a crowdfunding strategy should take into account the increase in cost of funding due to GST and the related GST issues.

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Philippines

Amendments on definition of sugar for purposes of advance VAT and business tax

The definition of “raw cane sugar” provided under Revenue Regulations No. 6-2015 has been amended to apply only to natural sugar extracted from sugarcane through the simple mechanical process of pressing, boiling, filtering using centrifuge and drying; and having a colour greater than 800 ICU and content of sucrose by weight in dry state corresponding to a polarimeter reading of less than 99.5°.

Only those falling under this definition (e.g. muscovado) are exempt from VAT or percentage tax. The Sugar Regulatory Authority will be responsible for collecting samples and providing the Bureau of Internal Revenue (BIR) with a copy of the test results.

On the other hand, “sugar” refers to sugar other than raw cane sugar, while “refined sugar” refers to those produced from a sugar mill accredited by the BIR to be capable of producing sugar with a polarimeter reading of 99.5° or above.

VAT and percentage tax exemption of publishers

The sale, importation, printing and publication of books, newspapers, magazines, reviews, and bulletins are exempt from VAT. To qualify for exemption, the features of the said items should appear at regular intervals with fixed prices for subscription and sale and must not be devoted principally to the publication of paid advertisements.

These transactions are likewise not subject to the 3% percentage tax imposed under Section 116, in relation to Section 109(1)(V) of the Tax Code. However, the corporation carrying on such business shall be subject to 12% VAT on the purchase of goods, properties or services from its suppliers, pursuant to Section 107 of the Tax Code.

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South Korea

National tax service (NTS) guide on VAT on electronic services

With effect from 1 July 2015, electronic services provided by foreign suppliers to Korean customers are subject to VAT. A summary of the guidance provided by the NTS is set out below:

Taxpayer

- A taxpayer for this purpose includes a non-resident or a foreign corporation without a permanent establishment in Korea that supplies electronic services into Korea. If foreign electronic services are supplied into Korea through an open market or an intermediary (excluding a commission agent, a quasi-commission agent or an agent subject to the business registration requirement under Article 8 of the VAT Law), the open market operator and the intermediary shall be the taxpayer.

Scope of electronic services

- The applicable scope includes electronic services supplied by a non-resident or foreign corporation into Korea by means of an information and telecommunications network. Electronic services for VAT purpose refer to those services which are not stored or geared in mobile

communications terminal device or a computer, but can be used real-time (e.g. digital contents, games, apps, video files, electronic documents and software). Works to improve electronic services shall also be included in the electronic services for VAT purpose. Suppliers of such electronic services must make VAT declaration and payment as if they render those services locally.

Simplified VAT registration

- Foreign suppliers of electronic services are required to register online with the NTS via a simplified VAT registration within 20 days from the business commencement date. If the first business day starts before 1 July 2015, an application for the registration may be filed no later than 20 July 2015. After reviewing whether the applicant satisfies the qualifications including the actual conduct of business, the NTS shall issue the registration number and notify the applicant and its tax agent within five days from the application date.

VAT payment

- The VAT payment shall be made through a foreign exchange bank account as specified by the NTS and the account number shall be made known to the taxpayer when a registration notice is delivered to the taxpayer. Details on the payment are yet to be made public. Unless a taxpayer pays VAT by the payment due date, the NTS will issue a tax bill stating the due date for VAT payment. Failure to make payment by the due date will result in a fine equal to 3% of the unpaid VAT. Also, after the lapse of the payment due date, an additional fine will be imposed at 1.2% per month.

Place of payment

- VAT payment shall be made to a tax office as designated by the NTS, which shall be made known to the taxpayer when the registration notice is delivered.

Tax agent

- On behalf of a foreign or non-resident supplier, a registered tax agent may apply for the application for a simplified VAT registration and make filing and payment of VAT. Foreign or non-resident suppliers of electronic services into Korea will be exempt from the obligation to issue VAT invoices.

Taiwan

E-invoicing mandated for VAT-exempt businesses

Currently, among the persons engaging in VAT-able business, all corporations and individual businesses with an annual turnover of KRW300 million or more are obliged to issue electronic VAT invoices from 1 July 2014. For supplies made on or after 1 July 2015, VAT-exempt businesses are required to issue e-invoices. Previously, VAT-exempt business can choose to issue paper or e-invoices.

Where an e-invoice is not issued, a penalty at 2% of the supply price will be imposed (1% if paper invoice instead of e-invoice is issued). A 1% penalty will be charged if the details on the e-invoices are not submitted to the NTS after they are issued (0.3% until 31 December 2016). The late submission of such details will trigger a 0.5% penalty (0.1% until 31 December 2016).

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Entities selling business tax exempt goods or services may switch to taxable status retroactively

According to Article 8 of the Business Tax Act, any business entity selling VAT exempt goods or services (e.g. unprocessed agricultural products) has to apply to the Ministry of Finance (MOF) to waive such exemption and compute its business tax before it can issue Government Uniform Invoices (GUI) bearing 5% VAT to the purchasers.

However, on 7 May 2015, the MOF announced that where the aforesaid entity has never obtained prior approval to waive its VAT exemption status but has already issued GUIs bearing 5% VAT and reported the taxable sales amount in VAT returns, on the premise that no business tax evasion is involved, the VAT exemption status may be waived based on guidance received from the competent authority after submitting the required application documents. Once an approval is obtained, such waiver may be applied retroactively to the period when the GUIs bearing 5% VAT was first reported.

No changes to the taxable status may be made within three years once the VAT exemption status is changed to taxable status and approved by the MOF.

Triangular trade may utilise 0% VAT

Tax Ruling No. 09704550620 issued on 29 October 2008 stipulates that if Company A (a domestic company) accepts an order for goods from Company B (a domestic company), where the goods are ordered from an overseas supplier and imported into Taiwan with Company B as the importer of record, then Company A shall issue a duplicate GUI to report the price difference as commission income. The GUI should be issued to the overseas supplier with 5% VAT.

Consequently, the MOF issued Tax Ruling No. 10404516320 on 13 May 2015 to stipulate that Company A may issue GUIs for commission income using 0% VAT if the following criteria are met:

1. Company B is an entity situated in a bonded area in Taiwan;
2. The purchased goods are used by Company B within a bonded area for approved business operations; and

3. A copy of Company B's customs declaration form is obtained. The copy of the declaration form has to be stamped with Company B's GUI stamp bearing the statement "These imported goods are for business operation purposes as stipulated in Item 4 of Article 7 of the Business Tax Act and Paragraph 2 of Article 7-1 of the Enforcement Rules of the Business Tax Act".

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Vietnam

Foreign contractor tax (FCT) – VAT treatment of royalties

Under the VAT regulations, a VAT exemption applies to transfers of intellectual property (IP), but not to payments for the right to use IP. However, the practice applied by some companies is that all royalties, including payments for the right to use IP, are FCT - VAT exempt.

In recent tax audits, the tax authorities have challenged the VAT exemption of payments for the right to use IP and sought to impose 5% FCT-VAT on the royalties, on the basis that the right to use the IP is a service rather than a transfer of the IP.

The treatment has been formalised by the tax authorities. In the letter No. 3159/CT-TTHT issued by the Ho Chi Minh Tax Department on 15 April 2015, it is indicated that a payment for the right to use IP is treated as a service subject to FCT-VAT at 5%.

Companies paying royalties to overseas IP owners should therefore review the current FCT treatment to ensure that the correct VAT treatment is applied.

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For a comprehensive guide to global VAT/GST information from over 70 countries worldwide, please visit GlobalVATOnline at www.globalvatonline.com. GlobalVATOnline can keep you up to date on all VAT issues and developments as they unfold.

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