



# Tax Link by TIG



The Institute's Taxation Interest Group (TIG) is a forum for CPAs to discuss matters of common interest in the field of Hong Kong and cross-border taxation and for professional development of CPAs in this area of expertise. *Tax Link* is a newsletter exclusive to TIG members covering local, cross-border and international tax matters.

## Future Events

Do TIG events suit your needs? What events would you like TIG to organise? Click [here](#) to suggest topics and speakers for upcoming TIG events.

## Publications

### 1. From the Hong Kong Institute of CPAs

- [Double taxation dilemmas](#)
- [Circular 698 shows its teeth](#)
- [稅收優惠過渡期內應謹慎選擇企業重組合併時機](#)
- [Exchanging views on tax issues](#)
- [《企業重組業務企業所得稅管理辦法》要點](#)

### 2. On Hong Kong/ cross-border matters

- IRD's special stamp duty announcements ([FAQ](#) and [illustrative examples](#))
- [Legislative council brief on stamp duty \(amendment\) no. 2 bill 2010](#)
- Legislative council questions (LCQ) on property speculation and related measures ([10 Nov](#) and [24 Nov](#))
- LCQ on depreciation allowances and IRO's s39E ([27 Oct](#), [24 Nov](#), [8 Dec](#))
- [Taxation of equity-linked notes](#) by Ernst & Young
- [Tax authorities' review on contemporaneous documentation in different regions](#) by Ernst & Young

### 3. On Hong Kong/ China DTAs

- [IRD's double taxation relief announcements](#)
- [New Hong Kong-Japan DTA: Will it promote or hinder investments?](#) by Deloitte (webcast)
- [Hong Kong SAR signs CDTA with France](#) by Deloitte

- Departmental interpretation notes series on the China-Singapore DTA by PwC
  - [a milestone in the development of China's DTAs](#)
  - [clearer guidance for tax treaty treatments on dividends, interest and royalties derived from China](#)
  - [more stringent interpretation on capital gains article of DTAs](#)
  - [clearer guidance for determination of permanent establishment of treaty residents in China](#)
  - [clearer guidance for tax treaty treatments on articles governing personal service income](#)
  - [clarifications on the article concerning shipping and air transport under DTAs: more answers or confusion?](#)

### 4. On Hong Kong/ international cases

- [IRD's announcement about a taxpayer convicted of falsely claiming charitable donations tax deduction](#)
- [Judicial review - refusal by the Inland Revenue Board of Review to state a case](#) by KPMG
- [The Vodafone case - Bombay high court ruling](#) by KPMG

### 5. On international tax matters

- [Paying taxes 2011](#) by World Bank Group and PwC (see figure 1.3 on page 8 for ranking of "where is paying taxes easy - and where not?")
- [Progress report in implementing the internationally agreed tax standard on EOI](#) by OECD

## TIG Needs You!

Do you know of a good tax article that is worth sharing or have suggestions for this newsletter? Please email [tig@hkicpa.org.hk](mailto:tig@hkicpa.org.hk).