

# PRISM

**Tax Newsletter**

4th Quarter 2021

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### Director Identification Number (Director ID)

On Monday 1 November 2021 the Australian Government introduced the Director Identification Number (Director ID). The director identification number (Director ID) is a unique identifier that all Directors will keep forever. It will help to prevent the use of false or fraudulent director identities. The Director ID is a 15-digit identifier given to a director (or someone who intends to become a director) who has verified their identity with the Australia Business Registry Services (ABRS). It will apply to all existing and all future Directors throughout Australia as well as Overseas Directors of Australia companies.

### 董事识别号码 (Director ID)

在2021年11月1日(星期一), 澳大利亚政府推出了董事识别号码(Director ID)。所有董事将有一个永久的专属董事识别号码(Director ID)。这将有助于防止使用虚假或欺诈的董事身份。

董事ID是一个15位数的识别号码, 提供给已通过澳大利亚商业登记服务(ABRS) 验证其身份的董事(或打算成为董事的人士)。董事ID将适用于整个澳大利亚所有现有和未来董事以及澳大利亚公司的海外董事。

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## Cyprus

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### Cyprus Action Plan for attracting foreign investments

On 15 October, the Cyprus' Minister of Finance announced and presented an Action Plan targeting investments in Cyprus by foreign companies.

The key measures of the Action Plan are analysed in the article. The implementation of these measures will commence in the first quarter of 2022.

### 塞浦路斯吸引外国投资行动方案

在2021年10月15日, 塞浦路斯财政部宣布了吸引外国投资的行动计划。

内文分析了该计划的关键措施。有关措施将于2022年第一季度生效。

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## Greece

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### Revision of the forecast for growth of the Greek economy at the end of 2021

The European Commission revised the forecast for growth of the Greek economy. A key element of the review will be the better-than-expected performance of tourism mainly from July onwards, but also by the fact that tourists who visited Greece spent more money on their vacation.

### 2021年底针对希腊经济增长预测之修订

欧盟委员会修订了希腊经济增长预测。此次修订的一个关键因素是预计从7月起希腊旅游业表现将好于预期, 而且估计访问希腊的旅客将在度假上花费更多。

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## Italy

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### Italian Law Decree revises patent box regime

On 21 October 2021, the Italian Government issued Law Decree n.146 and published it in the Official Gazette. The Decree contains a series of urgent economic and tax measures, including the revises of the patent box regime legislation.

### 意大利专利盒制度修订法令

在2021年10月21日, 意大利政府颁布了第146号法令, 并在官方公报上公布。该法令包含一系列紧急的经济和税收措施, 包括修改专利盒制度。

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# Malaysia

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## Malaysia National Budget 2022

On 29 October 2021, The Minister of Finance of Malaysia announced Budget 2022 themed "A Prosperous Malaysian Family". The Budget 2022 builds upon three key pillars namely Strengthening Recovery, Building Resilience and Driving Reforms. It focuses on three main focus areas "People's Well Being", "Resilient Businesses" and "A Prosperous and Sustainable Recovery".

### 马来西亚2022财政预算案

马来西亚财政部于2021年10月29日，公布了以“大马一家，繁荣安康”为主题的2022财政预算案，并分为三大主轴：加强复苏、建立韧性和推动革新；聚焦于三大重点：人民安康、具韧性的商业、繁荣稳定的经济。

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# Nepal

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## Long Term Contract: A Nepalese Tax Perspective

Since the amount to be included in the calculation of long-term contract income is based on the estimated cost, there is a possibility of loss in the following year after showing taxable income in the first year. In such cases, the loss can be carried backwards in the previous income year or years by fulfilling certain conditions.

### 长期合同：从尼泊尔税收角度

由于计入长期合同的收入金额是按估计成本计算，因此在第一年显示应纳税所得额后，次年有亏损的可能。在这种情况下，通过满足某些条件，可以将有关损失在上一个或多个收入年度向后结转。

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# Nigeria

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## Tax Evasion vs. Tax Avoidance in Nigeria

Tax Evasion and Tax Avoidance has been one of the greatest challenges facing the administration of tax in Nigeria. Most Nigerian citizens pay little or no taxes. This has in turn brought about a huge shortage of government funds to meet demands.

### 尼日利亚的逃税与避税

逃税和避税一直是尼日利亚税收管理上面临的巨大挑战之一。大多数尼日利亚公民缴纳很少税款或无须缴税，这导致政府资金严重短缺，难以应付开支。

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# UK

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## Accounting & Finance Technology

Technological trends have changed how professionals conduct business and will continue to shape the future of every industry, including accounting. Businesses measure success in numbers, which is why accountants are in such high demand.

It's important to stay up to date on the latest technologies that can make your professional life easier — and make you a better accountant. Being adaptable, future-focused, and comfortable with accountant technology can help you stand out in this highly competitive field.

Another reason for changing software, of course, is to keep up to date with tax law. Governments/Tax offices around the world have been and continuing to favour real-time filing for collecting taxes reliably and efficiently.

### 会计与财务科技

科技趋势已经改变了专业人士的业务方式，并将继续塑造会计及各行业的未来。企业将数字作为衡量成功的标准，因此市场对会计师需求热烈。

及时了解最新科技很重要，这些科技可以让您的工作更轻松，并助您成为更出色的会计师。在这个竞争激烈的领域，具备适应性强、着眼于未来并熟悉会计技术的优势可以帮助您脱颖而出。

当然，软件不断更新的另一个原因是要与税务法保持同步。世界各地的政府/税务局一直为实现实时税务申报提供支持，以便高效、可靠地征收税款。

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# Australia



## Director Identification Number (Director ID)

### About Director ID

A director ID is given to a director who has verified their identity with the Australian Business Registry Services (ABRS).

Directors need to apply for their own director ID. It is free.

Directors will only ever have one director ID. They'll keep it forever even if they:

- change companies
- stop being a director
- change their name
- move interstate or overseas.

### Why you need a director ID

Shareholders, employees, creditors, consumers, external administrators and regulators need to know names and certain details of company directors.

All directors are required by law to verify their identity to:

- prevent false or fraudulent director identities
- make it easier to trace directors' relationships with all companies
- identify and eliminate director involvement in illegal phoenix activity.

Illegal phoenix activity is when a company is liquidated, wound up or abandoned to avoid paying its debts. A new company is started without the debt. When this happens:

- employees lose wages, superannuation and entitlements
- suppliers \ sub-contractors are left unpaid
- other businesses are put at a competitive disadvantage
- community misses out on contributions to community services.

### Who needs a director ID

You need a director ID if you're an eligible officer of:

- a company, a registered Australian body or a registered foreign company under the *Corporations Act 2001*(Corporations Act)

You only need one director ID even if you are a director of other companies.

Only you can apply for your director ID.

People who need a director ID

People who don't need a director ID

### When you need to apply

When you apply for your director ID depends on the date you become a director.

Date you become a director: - Before 31 October 2021 - you must register by 30 November 2022

Date you become a director: - Between 1 November 2021 – 4 April 2022 – you must register within 28 days of appointment

Date you become a director: - After 5 April 2022 - you must register before appointment. 🇲🇵

### Reference

Australian Business Registry Services (ABRS) Website – 1 November 2021

# Cyprus



## Cyprus Action Plan for attracting foreign investments

### Business Facilitation Unit (BFU)

Transformation of the existing Fast Track Business Activation Mechanism into a Business Facilitation Unit for entities that operate or interest to operate in Cyprus.

The BFU will have the following responsibilities:

- Provision of services for the establishment of corporate entities:
  - o Company registration and name approval
  - o Registration to Social Insurance Registry and Employers' Registry
  - o Registration to VAT Registry and Income Tax
- Guidance for the establishment, licensing, and operation of companies in Cyprus
- Facilitation for the issuance of residence and employment permits in Cyprus

### Revised Policy for third country nationals employed in companies of foreign interests operating in Cyprus as well as for Cyprus companies who add value to the Cyprus economy

Eligible Companies:

- Foreign companies/businesses operating in Cyprus or foreign companies/businesses wishing to establish presence in Cyprus which have a physical presence in Cyprus including establishment of

independent offices that are separate from any private residence or other offices

- Cyprus shipping companies
- Cyprus high technology/innovation companies
- Cypriot pharmaceutical companies or companies operating in the fields of biogenetics and biotechnology

Main provisions:

- Employment in Cyprus for third country nationals with minimum acceptable gross monthly salary of €2.500, with the following conditions:
  - Possession of a university diploma or title or equivalent qualification or certification of relevant experience in a corresponding employment position for a duration of at least 2 years
  - Presentation of an employment contract of not less than two years
  - The maximum number of third country nationals employed, does not exceed the 70% of total employees for a period of 5 years from the date of inclusion in BFU
- For cases where the employment concerns support staff, with gross monthly salary less than €2.500, the employment of third country nationals must not exceed 30% of all support staff
- The employment permits will be issued within 1 month of the application and will last up to 3-year period
- Direct and free access to the labour market as paid employees for the spouses of those obtained a residence and work permit in the Republic, through BFU, and who receive a minimum gross monthly salary of €2.500 (not applicable for support staff)
- Simplification and speed-up of the process for granting work permits

### Digital nomad visa

The beneficiaries are third country nationals who are self-employed or employees that work remotely using information and communication technologies, with employers/clients outside Cyprus and they wish to live in Cyprus. A maximum limit of 100 beneficiaries in the country will be initially exist.

Residency status:

- Right to stay in the country for up to one year, with the right to renew for another two years
- They can be accompanied by their family members, to whom, upon request, a residence permit that expires at the same time as their dependent's is

granted. During their stay in Cyprus, the spouse or partner and the minor members of the dependent's family are not allowed to provide dependent work or to engage in any kind of economic activity in the country

- If they live in the country for one or more periods that in total exceed 183 days within the same tax year, then they are considered Cyprus tax residents, meaning they are not tax residents in any other State

Prerequisites:

- Evidence (supported by salary, employment contracts, bank statements, etc.) that he has sufficient resources, at a fixed income level, to cover his living expenses during his stay in the country. The acceptable threshold of sufficient resources is set at €3.500 per month (increased by 20% for the spouse or partner and by 15% for any minor)
- Medical insurance
- Clean criminal record certificate from the country of residence

### Tax incentives for employees

Expansion of the tax exemption applicable to employees in Cyprus (provided that they were non-residents in Cyprus prior to the start of their employment) for a period of 17 years.

There is an Income Tax exemption of 50% to new beneficiaries with income of more than €55.000 and existing beneficiaries of the scheme should be able to extend the benefit from 10 to 17 years, provided that their income is between their income is between €55.000 - €100.000 for the remaining of the 17 year period.

### Tax incentives for companies

Consideration by the Ministry of Finance for the Extension of the tax exemption for 50% of investment in certified innovative companies and from corporate investors.

Increased tax deductions for Research & Development (R&D) expenses. Eligible R&D expenses may be deductible from taxable income in an amount equal to 120% of the actual.

### Cypriot Citizenship

The right to submit an application for citizenship after 5 years of residence and work in the country or after 4 years if they meet the criterion of holding a recognized certificate of very good knowledge of the Greek language, instead of 7 years applicable today. 🇨🇵

# Greece



## Revision of the forecast for growth of the Greek economy at the end of 2021

The European Commission revised the forecast for growth of the Greek economy to 7.1% from 4.3%. A key element of the review will be the better-than-expected performance of tourism, which was favored on the one hand by the opening of the economy and the full operation of the industry, mainly from July onwards, but also by the fact that tourists who visited Greece spent about 30% more money on their vacation. There was also an extension of the tourist season which significantly boosted tourism revenues. Total exports of goods and services are at historically high levels both in terms of GDP and value, while they are expected to be even higher in 2022. The Greek business sector is moving dynamically in 2021, which is estimated to cover a large extent during the year the sales losses of the pandemic (amounting to approximately € 40 billion).

The fourth quarter of 2021 closes with the new outbreak of the pandemic for Europe and with inflation threatening the economically vulnerable classes. The Greek government has rejected the idea of a new lockdown that would be disastrous for the economy and society. The measures taken to deal with the pandemic are to strengthen the national health system with staff and to limit those who choose not to be vaccinated.

In the field of economy, although the forecasts are positive for the end of 2021, the Ministry of Finance must face the problem of inflation. The large price increases, mainly in the energy sector, create problems for both businesses and households. The majority of estimates for Greece estimate inflation a little over 4%, which will be maintained until the end of the second quarter of 2022 and then will begin to de-escalate rapidly.

To protect households from rising energy prices, the finance minister announced a subsidy on electricity and gas bills. The aim is to offset the increases with the subsidy. Other measures that concern both households and businesses are the abolition of some taxes and fees, the reduction of income tax advance, the increase of real estate tax repayment installments, the interest subsidy on loans and the reduction of VAT rates on specific activities. It is positive that the above measures will be maintained in 2022 as shown by the state budget submitted by the financial staff for a vote.

The purpose for the Greek economy is to close the year 2021 with the greatest possible growth in order

to reduce the losses from the pandemic and the inflationary tendencies. 2022 is promising, as a stable growth rate is forecasted and in combination with the assistance from the European Stability Fund and the completion of investments, the country's GDP is expected to reach pre-pandemic levels. These positive developments in the indicators of the economy as pointed out by expert analysts will soon begin to be seen in the daily lives of citizens. 🇬🇷

# Italy



## Italian Law Decree revises patent box regime

Article 6 of the Decree change the nature of the patent box regime by shifting from a profit-based incentive to a cost-based incentive. The new patent box regime will allow eligible taxpayers to claim a super tax deduction equal to 90% for research and development (R&D) expenses, in addition to the current 100% deduction.

With the new regime, Italian companies and permanent establishments in Italy of the foreign companies, will be able to benefit from an overall 190% deduction for R&D expenses, related to intangible assets, i.e., copyrighted software, patents, trademarks, designs, models, qualifying know-how. R&D activities may be carried out internally by the company or through research agreements with universities, research organizations or third parties that must be neither directly nor indirectly be linked to the taxpayer requesting the benefit, R&D costs incurred with related parties would non be eligible.

The abovementioned R&D costs may be recognized for tax purposes for both corporate income tax (IRES) and regional tax (IRAP). Based on applicable corporate income tax and regional tax, this would generate tax relief approximately equal to 25.11% of the costs incurred.

To avoid a duplication of tax incentives, companies who elect the new super deduction regime will not be allowed to claim the R&D tax credit provided by Law n.160/2019. The entities interested in exploring the new patent box regime should carefully evaluate in advance the expected advantages.

The election for the new patent box regime will be irrevocable and valid for five years with the possibility of subsequent renewals. It is required to submit an submit the application to the Italian tax authorities.

The decree provides for transition rules regulating the procedure between the two regimes, companies who have already opted for the previous patent box regime on a date prior to date of entry into force of the Decree

(i.e., prior to 22 October 2021) may choose to join the new regime. However companies who have already signed a ruling with the tax authorities, as well as those who have joined an alternative self-computation regime under article 4 of Law Decree n.34/2019, will not be able to make an alternative choice. Finally, the companies who have submitted a ruling application but have not yet signed a tax ruling, will be able to apply the new regime.

Companies may seek protection against penalties if they have used R&D tax credit for fiscal years 2015 through 2019 for expenditures or projects that were not eligible. However, this penalty protection will not be available if a taxpayer received the R&D tax credit due to fraudulent conduct. 🇮🇹

### Reference

plusplus24fisco

# Malaysia



## Malaysia National Budget 2022

Some important highlights are as follows:

- A special one-off tax to be imposed on non-Micro, Small and Medium Enterprises (non-MSMEs) companies which generate high profits during the period of the pandemic Covid-19 as follows:
  - chargeable income up to the first RM100 million is taxed at 24%; and
  - the remaining chargeable income is taxed at 33%
- Foreign-sourced income of Malaysian tax residents which is received in Malaysia will be taxed
- Unutilised business losses to be carried forward for 10 consecutive YAs
- Extension of tax rebate of up to RM20,000 for establishment of new MSMEs entities
- Special Reinvestment Allowance (RA) to be extended until YA 2024
- MSMEs be granted deferment of income tax instalment payments for a period of six months until 30 June 2022
- Tax deduction for self-funded booster vaccines
- Withholding tax on payments made to resident agents, dealers or distributors
- Income tax exemption for Social Enterprises
- Tax incentive for Digital Ecosystem Acceleration Scheme

- Special tax deduction on rental discount to tenants be extended for another 6 months (January 2022 until June 2022)
- Deduction for renovation and refurbishment expenses be extended to include expenditure incurred until 31 December 2022
- Extension of special income tax rate of 15% to non-Malaysian citizen individuals holding key positions in companies that make new strategic investments
- Income tax exemption on prize money from e-sports tournaments
- Imposition of service tax on delivery services including e-commerce platforms (excluding food and beverage delivery services and logistic services)
- Extension of tourism tax exemption for one year to 31 December 2022
- A Special Voluntary Disclosure Program (SVDP) for indirect taxes to be introduced in phases with penalty remission incentives of 100% in Phase 1 and 50% in Phase 2
- Real Property Gains Tax (RPGT) rate for disposals made by citizens, permanent residents, and persons other than companies in the 6th and subsequent years after acquisition to be reduced from 5% to 0%

Under the various assistance and funds supported by the Government, let us embrace 2022 with the right mind and attitude for a safe and successful year! 🇮🇹

### Reference

Official Portal of Prime Minister's Office of Malaysia  
[www.pmo.gov.my](http://www.pmo.gov.my)

# Nepal



## Long Term Contract: A Nepalese Tax Perspective

The construction sector reflects a nation's development. Nepal's construction sector is said to contribute about 10-11 per cent to its GDP and uses about 35 per cent of the budget. It provides employment to millions of people. Construction industry in Nepal is engaged mainly in construction of infrastructures, hydropower, irrigation, buildings and other real estate property with large construction works usually carried out by foreign construction companies China, India, Korea, etc.

One of the major characteristics of the infrastructure construction works is that it is to be carried out over a long period of time because of which the actual profit or loss that the construction company has suffered cannot be accurately assessed in the early stages of the construction. Accordingly, a special provision has

been included under Section 26 “Long Term Contract” in the Income Tax Act, 2058 of Nepal that guides the mechanism for estimating the revenue and profits over the period of construction phase in line with the International Accounting Standards. Generally, Long term contract means the contract having term more than twelve months for manufacture, installation, or construction of a property or the services related to the manufacture, installation or construction of such property.

Section 26 is targeted at a broader timing issue, the requirement that income be calculated for fixed periods. A contract that spans more than one time period may be structured such that deductible amounts disproportionately fall within early periods and amounts to be included in calculating income disproportionately fall within later periods. While in particular circumstances this situation may be viewed as appropriate, it also gives rise to the potential that persons will collude in structuring contracts so as to maximize tax deferral. That provision is targeted at potential tax deferral through the use of accrual basis accounting when compared with cash basis accounting. The Income Tax Directive prescribes the method for calculating the completed percentage of long-term contract and allows the application of “the proportion that contract costs incurred for the work performed to date to the estimated total contract costs” to determine the percentage completion.

### Carry Backward Special Arrangement

Since the amount to be included in the calculation of long-term contract income is based on the estimated cost, there is a possibility of loss in the following year after showing taxable income in the first year. In such cases, the loss can be carried backwards in the previous income year or years by fulfilling following conditions:

- a. Contract obtained through international competitive bidding or global bidding
- b. Loss related to the year of completion of contract or disposal of contract through any other means,
- c. Available profit from the same long-term contract in previous income year to set off the loss sustained,
- d. IRD’s written notice to set off the loss

This carry-back is provided to ensure that any accelerated recognition of income as a result of Section 50 does not work against the person in question. That would happen if the operation of Section 50 caused a loss in the final years of the contract that would only be available for carry forward when overall the contract did not produce such a loss or produced a loss of a lesser amount. 🇳🇵

# Nigeria



## Tax Evasion vs. Tax Avoidance in Nigeria

### Tax Avoidance

Tax Avoidance can be defined as the process of minimizing taxable income by taking advantage of the loopholes in the existing tax laws.

### The Legality of Tax Avoidance

Tax avoidance is the benefit derived from formulating ways and identifying loopholes in existing tax laws to minimize tax liabilities.

### Tax Avoidance includes acts such as:

- Donations to not for profit organizations, educational institutions, research institutions and public health organizations such as, the Boys Brigade, Boys Scout, Christian Council of Nigeria, Girls Guide, Any Educational Institution recognized by the law, Islamic Education Trust, Institute of Chartered Accountants of Nigeria, Nigerian Red Cross etc.
- Utilizing Tax Incentives.
- Reinvesting the proceeds from the sale of an asset into the same class of asset.

### Tax Evasion

Tax Evasion on the other hand can be described as the underpayment of tax or the deliberate refusal to pay tax. Tax Evasion gives rise to penalties and in some cases imprisonment.

### Tax Evasion includes acts such as:

- False declaration of income, profits or gains earned.
- Failure to render tax returns to the relevant tax authority.
- False claim of contribution to pension schemes
- Deliberate misrepresentation of material facts
- Non-disclosure of relevant documents
- Filing fraudulent tax returns, etc.

### Effects of Tax Avoidance and Tax Evasion on the Nigerian Economy

- Tax evasion and avoidance prevents the Government from carrying out its responsibilities for the benefits of the people. Provision of basic amenities such as the creation of roads, provision of water, building of public schools, maintenance of public facilities and payment of salaries become difficult to achieve.
- Tax evasion and avoidance leads to a reduction



in revenue that would have been realized by the government through taxation. This leads to the government borrowing money from other Nations and International bodies.

- Continuous generation of low revenue has hindered the country from being able to pay back its debt; this has also led to the government borrowing more.
- Stagnancy in economic growth and development.

In conclusion, every year, Nigeria loses billions of dollars in tax revenues. Tax Evasion and Tax Avoidance have been detrimental to the growth and development of the Nigerian economy. The 2020 Finance Act has sealed some of the loopholes taxpayers are likely to take advantage of in trying to minimize tax liabilities. The laws have now been clearly spelt out and are no longer ambiguous, thereby reducing the practice of tax avoidance and evasion in Nigeria. 🇳🇮

# UK



## Accounting & Finance Technology

Here in the UK, HMRC is trying to cut costs and increase efficiency by doing more online. Some of these changes will have a big effect on tax software, and on the business model for many accountancy practices. Taxpayers who log on to their digital account will be able to pay the tax at any time in the year. Businesses will still need help and advice from tax specialists, but the nature of that help will inevitably change. Advisers will therefore need to consider what tools they will need in future.

Clients expect their accountants to offer automated services, and accounting professionals of all specialisms are struggling to meet those demands. This expectation isn't just coming from clientele, either. According to a survey conducted by the Association of Certified Chartered Accountants indicated over 50% of C-level executives in the accounting industry anticipate the development of automated accounting systems. If the accounting software you rely on isn't current with changing times, you could find yourself and your company behind the curve within a few years.

Here are a few of the most important accountant technologies we suggest you be familiar with.

### Cloud computing

Many professionals have undoubtedly heard the buzzword "cloud," but what exactly is cloud computing?

Cloud computing is the storage and accessibility of

data online rather than on a hard drive. Accessing programs via the cloud gives a free flow of information, no matter where you are or which device you're using. The cloud also gives clients and colleagues the ability to access certain data, making it easier to collaborate and exchange information.

Cloud computing is already a big deal in accounting, and you can further establish yourself as a forward-thinking leader in the field by brushing up on your knowledge of the popular accounting software options available only in the cloud. These include QuickBooks Online, Xero, and Sage.

### Automated accounting technology

The business landscape is quickly approaching the "no-code, low-code" era of accounting, which means there will be virtually zero data entry required in the industry. Automated technology has always presented the double-edged sword of convenience against the replacement of humans with technology.

Those in the accounting field argue that automated technology will make accountants' lives more efficient, cutting down the time spent on manual entry and reducing human error. This efficiency can provide accountants additional time to optimise their involvement in a company's economic strategies. This could translate to higher profitability.

Cloud-based accounting systems such as Xero are considered automated accounting programs, but they represent only the tip of the iceberg. With automated accounting, professionals will be able to utilise the latest technologies that highlight anomalies or patterns without manual data input.

Today, APIs (Application Programming Interface) allow us to connect software together like "Lego-bricks", this ensures integrity of our data and reduces manual entry errors. Not to forget, up to date data for better management information and tax submissions.

### Optical character recognition

In 2016, optical character recognition (OCR) hit the ground running in tax software, making accountants' lives easier.

OCR applications scan printed and handwritten documents and convert them into machine-readable text. When they can scan a handwritten note (or photograph of a note) and create an electronic document, professionals can quickly share information with colleagues and clients.

The integration of OCR with accounting software allows accountants to perform a simple digital search to find the information they need. They can also digitally copy or edit information as required. The best part is that OCR allows accountants to cut hours of work from

such tasks as itemising receipts, organising invoices, tracking expenses, recording taxes, and eliminating paper clutter.

Becoming well-versed in OCR, among other growing trends, can make you a highly valuable employee for even the largest accounting firms. 🇳🇱

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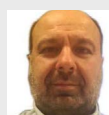
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