

Cross Border Tax Planning

TTN Hong Kong

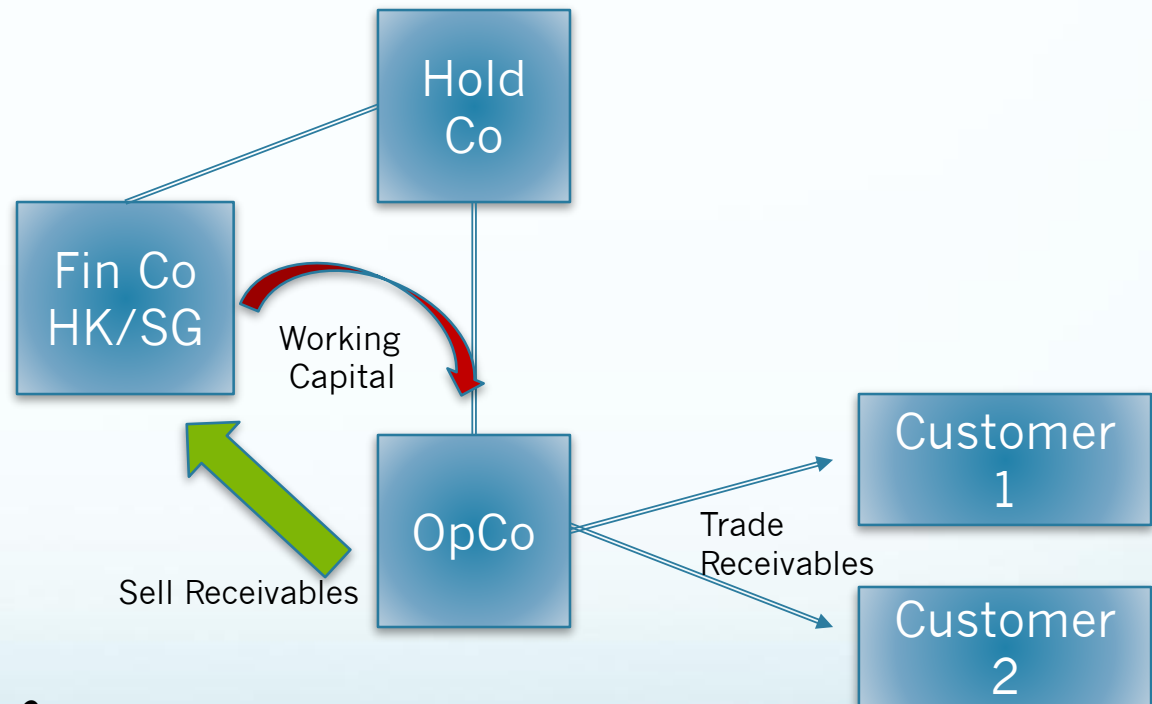
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General Planning Trends

- BEPS awareness creation
- Principle Purpose Test
- DEMPE Functions
- CRS Transparency
- Economic Substance
- Certificate of Residence

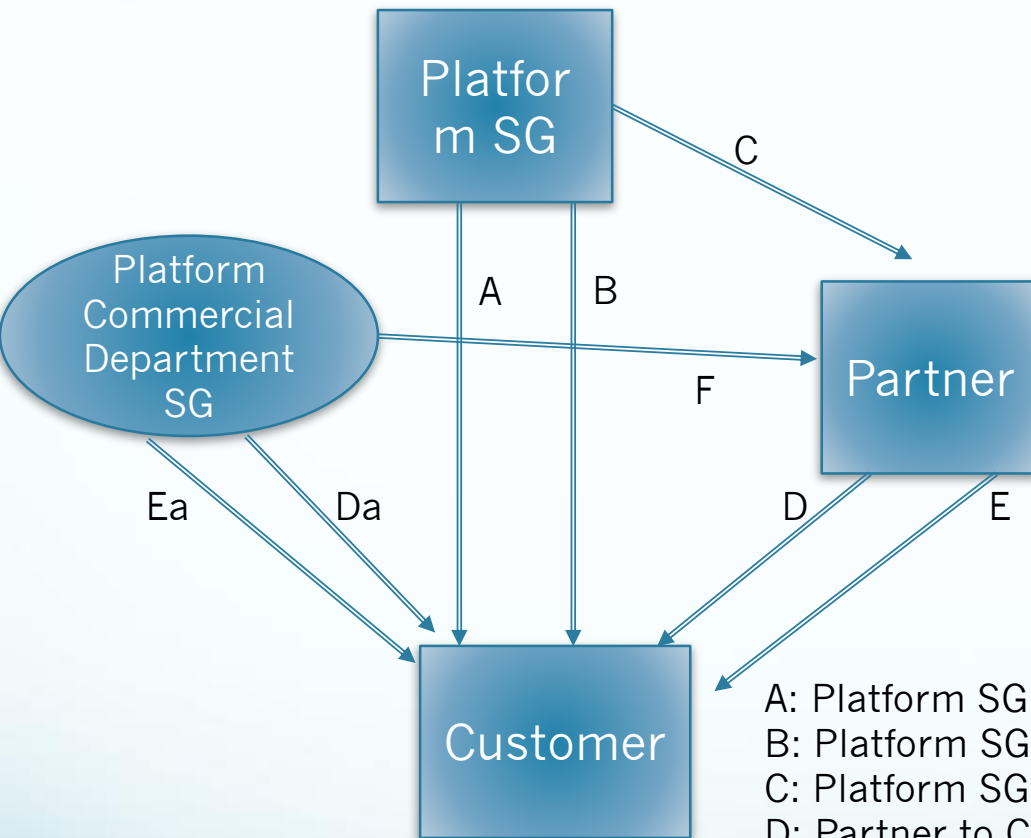
Finance Company Planning

- Intra Group Factoring



Thin Cap rules applicable?

SaaS Model



Platform Commercial Department SG is not a separate entity, but the department of Platform SG responsible for finding Customers and Partners and Consultancy and Support Services

- A: Platform SG to Customer SaaS Agreement
- B: Platform SG to Customer EULA
- C: Platform SG to Partner Partner Program Agreement
- D: Partner to Customer Support Agreement
- E: Partner to Customer Consultancy Agreement
- Da: Alternative to D; Platform Commercial Department SG to Customer Support Agreement
- Ea: Alternative to E; Platform Commercial Department SG to Customer Consultancy Agreement
- F: Platform Commercial Department SG to Partner (technical) Support Agreement

Trading Company Planning

- Limited Risk Procurement Company
- Limited but onshore activity HK/SG
- Full trading activity Dubai

