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Welcome to the December edition of GITN, containing updates from the Americas, Asia Pacific, and EMEA regions.

Features of this edition include the issuance by China Customs of certification standards for Authorized Companies, a VAT update from Switzerland regarding international power and natural gas suppliers, a number of amendments to the Russian VAT rules, and more news on the implementation of the EU 2015 changes, from Finland and the United Kingdom.

If you have any queries or comments about the GITN, I would be delighted to hear from you.

David Raistrick
Global Indirect Tax Leader

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Switzerland: New VAT registration requirements will not apply to international power and natural gas suppliers. [More](#)

United Kingdom: Changes to Intrastat arrivals threshold from 1 January 2015. Guidance on the VAT treatment of pension-related costs has been released. HMRC's policies on VAT recovery by holding companies have been clarified. A refund scheme for certain government bodies and certain charities will be introduced. There will be an exemption from reduced rate Air Passenger Duty for children under 12 (to be extended to children under 16). HMRC have mitigated the impact of MOSS for certain small businesses. [More](#)

Americas



Canada

Requirement to file section 156 elections made between closely related persons

It was proposed in the 2014 Canadian Federal Budget that closely related entities that have elected to have supplies made between them be treated as if they were made for no consideration (and therefore no sales tax be charged) must file the section 156 election forms with the tax authorities. Under the current rules, this election does not have to be filed with the authorities, and, rather, is retained in the taxpayers' records until requested by such authorities.

The filing requirement for new elections will become effective as of 1 January 2015. Parties to an election made before 1 January 2015 that is in effect on 1 January 2015 will have until 1 January 2016 to file. After this point, any section 156 elections which have not been filed will no longer be valid.

More information can be found [here](#).

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United States

Texas Comptroller rules software rights create remote seller use tax nexus

The Texas Comptroller of Public Accounts (Comptroller) recently issued an Order that upheld an Administrative Law Judge (ALJ) Decision, thus approving a use tax assessment against a Utah-based retailer (the Taxpayer) of computer programs and digital content.

The Taxpayer licensed its products to Texas users for a one-time fee, delivering these items primarily by digital download over the Internet but also by common carrier. In these transactions, the Taxpayer retained all ownership rights and interests in the products, including intellectual property rights. The Taxpayer's only other contact with Texas involved sending three employees in 2002 and one employee in 2009 to software industry conferences held in Texas. With respect to the conferences, the employees' activities were for educational purposes only and were not directed at establishing or maintaining a market in Texas.

Central to the ALJ's Decision and the Comptroller's Order was the ALJ's finding that the Taxpayer failed to challenge the statutory characterization of software as tangible personal property for purposes of addressing the U.S. Supreme Court's Commerce Clause requirement that substantial physical presence exist as a prerequisite for imposing use tax nexus on a remote seller.

See the Deloitte [Multistate Tax alert](#) for further discussion on this issue and the related ALJ and Comptroller analysis and findings, and some taxpayer considerations.

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Asia Pacific

China

China Customs issues certification standards for Authorized Companies



After China Customs introduced the new Customs Credit Administration in October (Circular 225) on 14 October 2014, the General Administration of Customs (GAC) released the "Bulletin on the Certification Standards for Authorized Companies" (GAC [2014] Bulletin No. 82) which took effect from 1 December 2014.

Highlights

Bulletin 82 provides the detailed certification standards for Authorized Companies (Advanced Authorized Companies and General Authorized Companies), which adopt a scoring system to verify whether a company meets the standards for approval as Authorized Companies:

- The scoring system covers five main categories upon which the company would be measured by, i.e.:
 - Internal control, including organization, training, documentation, internal audit, improvement, information security;
 - Financial status, including accounting, solvency, profitability, taxpaying;
 - Compliance status, including illegal record, registration, import/ export record, credit record;
 - Trade security, including workplace safety, visitor management, employee safety, business partner safety, goods/ cargo/ transportation tools safety; and
 - Additional credits, including under supervision in Customs bonded areas, nationally encouraged sectors, high performance of Customs declaration record.
- For each of the above categories, Customs stipulate detailed assessment criteria and rating systems.

Observations and comments

- Compared with the previous Customs compliance management scheme under Circular 197, the certification standards listed in Bulletin 82 are more comprehensive and detailed requirements. This can be interpreted as a signal of China Customs imposing stricter management on Customs registered companies, and therefore high demands are expected for approval as Authorized Companies. Therefore, it is suggested that companies undertake self-assessment, based on the certification standards issued under Bulletin 82 and proactively make improvements to areas listed above.
- As Bulletin 82 was issued nationally by GAC, detailed implementation guidance at the local level may list additional/ different requirements, especially regarding documentation (such as Shanghai Customs with Shanghai Customs [2014] Bulletin No. 43). Therefore, it is recommended that companies that plan to apply to be an Authorized Company closely monitor the applicable local application guidance issued by local in-charge Customs. Where necessary, companies should consider seeking professional assistance in communicating with the local Customs in order to facilitate such application.

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India

Service tax rules amended to allow nominated cost accountants and chartered accountants to demand prescribed records

Rule 5A(2) of the Service Tax Rules, 1994 has been amended to allow cost accountants or chartered accountants nominated for the conduct of Special Audits in terms of Section 72A of the Finance Act, 1994 to demand prescribed records maintained by service tax assessees. Such records are to be submitted within the time limit specified by the person conducting the scrutiny.

Prior to this amendment, Rule 5A(2) permitted only authorized officers, audit parties deputed by the Commissioner, Comptroller and Auditor General of India (CAG) to demand prescribed records for scrutiny, within 15 days from the day when such demand is made or within such further period as may be allowed.

Following the amendment, a clarification has also been issued by the Central Board of Excise and Customs stating that the new Rule 5(A)(2) had the appropriate backing of the recently amended Section 94(2)(k) of the Finance Act, 1994. Further, it was clarified that the decision of the Delhi High Court in the case of *Travelite (India)*, which had quashed Rule 5A(2) on the ground that the power to conduct audits envisaged in the Rule did not have the appropriate statutory backing, was distinguishable.

Clarification regarding timeframe for CENVAT credits

Under the amended provisions of the CENVAT Credit Rules, CENVAT credits on inputs and input services must be taken within six months of the date of the prescribed document. However, there were certain situations where the CENVAT credit had to be reversed, and could then subsequently be re-credited after the prescribed conditions were met.

In this context, the Customs Board of Excise and Customs has clarified that the limitation of six months applies when the credit is taken for the first time on an eligible document. Once this condition is met, the limitation has no further application, and it would not apply for applying the re-credit after the prescribed conditions are met.

Applications for 'Importer Exporter Codes' must be made online

At present, an application for an 'Importer Exporter Code' (IEC) can be made by physical submission as well as online submission. However, with effect from 1 January 2015, applications for new IECs will have to be filed in online mode only, along with all requisite documents. Further, the decision regarding the grant or refusal of IEC will be conveyed within two working days by the relevant jurisdictional regional authority.

Profit retained by main contractor towards sub-contracted work not subject to VAT under Kerala VAT law

The Kerala High Court has considered a case concerning the levying of VAT on a main contractor who had sub-contracted the entire works contract awarded to him.

It was contended by the main contractor that there was no liability to discharge any VAT on the amount retained from the payments made by the awarder of the contract, as the same represented only the profit element that accrued. It was also contended that the said amount represented the cost of establishment charges and profit for supplying labor and services, which was a permissible deduction under Kerala VAT law.

The Kerala High Court observed that there was no sale of material in the course of execution of the works contract that emanated from the main contractor to the awarder of

the contract. Thus, it was held that in the absence of any taxable event under Kerala VAT law, VAT could not be demanded on the amounts retained as profit arising out of the transaction in question.

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Japan

Release of tax reform proposals for 2015 to be postponed

As reported in a previous edition of this newsletter, Prime Minister Shinzo Abe announced a delay in the Japanese Consumption Tax (JCT) increase to 10% until 1 April 2017, and dissolved the Lower House to hold a snap election on 14 December. As a result, tax reform proposals for 2015, usually published in mid-December, are scheduled for release in January.

The proposals are expected to include the following measures regarding JCT:

- Increase the JCT rate to 10% on 1 April 2017 without further delay (the 'economic condition' clause giving the government discretion to further postpone or cancel a JCT rate increase based on prevailing economic conditions will be removed);
- Start a full-scale discussion towards implementation of a lower JCT rate for daily necessities on 1 April 2017;
- Change the place of supply rules for cross-border services to impose JCT on the provision of digital services from foreign suppliers to Japanese customers.

The last time a general election was held, in December 2012, the release of the 2013 tax reform proposals was delayed to late January. This time however, the delay is expected to be shorter, and it is anticipated that the proposals for 2015 will be published on 9 January 2014.

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EMEA

Crimea

Establishment of a special economic zone in the region of Crimea and in Sevastopol

Russian Federal Law No. 377-FZ of 29 November 2014 establishes a special economic zone in the region of Crimea and Sevastopol seeking to achieve sustainable social and economic development by securing investment in the development of industry in these areas.

This special regime provides for application of the special preferential tax regime as well as the application of the special preferential customs procedure of the free customs zone.

The Federal Law will come into effect on 1 January 2015.

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Finland

Exports of certain magazines and newspapers from Åland to mainland Finland

It was reported in the May 2014 edition of this newsletter that the Ministry of Finance had published a proposal to remove the low value consignment relief (LVCR) (EUR 22) for imports of newspapers and magazines published once a week or less frequently. The Finnish parliament has now passed the bill, albeit in a significantly changed form compared with the original proposal. The bill is currently pending presidential approval, which should, however, only be a formality. Therefore, the new rules are likely to take effect on 1 January 2015.

The LVCR will not, as such, be removed, but the taxability of magazines and newspapers that are published once a week or less frequently and transported from the Åland Islands to mainland Finland will be ensured by removing the export exemption to the extent that the supply is not subject to import VAT. Thus, these magazines and newspapers will be subject to the VAT rate of 10% (subscription for at least a month) or 24% (other than subscribed magazines/ newspapers) except in cases where import VAT is due when the magazines/ newspapers are transported to mainland Finland, i.e., the value of the magazine/ newspaper exceeds EUR 22.

The change does not concern shipments from other non-EU areas to Finland, nor shipments from mainland Finland to the Åland Islands.

2015 place of supply changes

The Finnish tax administration has published new guidelines as regards the 1 January 2015 changes to the VAT place of supply of telecoms, broadcasting and e-services.

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Germany

Reverse charge mechanism for supply of precious and non-precious metals

The Federal Ministry of Finance has advised that the transitional period for the application of the reverse charge mechanism to the supply of precious and non-precious metals (during which the application of the reverse charge is optional) will be extended from 31 December 2014 to 30 June 2015.

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Netherlands

New filing procedure for Intrastat returns

With effect from returns relating to January 2015, Intrastat returns can only be submitted via the internet application IDEP.web, replacing the current software.

Passwords to access the IDEP.web environment will be sent to companies' addresses.

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Russia

Formula amended for calculation of export customs duties for crude oil and goods produced from oil

Federal Law No. 366-FZ of 24 November 2014 amends the formula for calculation of the maximum rates of export customs duties for crude oil and goods produced from oil.

In addition, the Russian Federation Government Resolution No. 1274 of 29 November 2014 amends the methodology for calculating the rates of export customs duties with respect to crude oil and certain types of goods produced from oil.

On the whole, the amendments are aimed at the reduction of export customs duty rates with respect to oil and oil products on a phased basis while increasing the rate of the mineral extraction tax.

The amendments regarding the calculation of export customs duty rates for crude oil and goods produced from oil will come into effect on 1 January 2015.

Amendment of import customs duty rate in relation to ground natural calcium phosphates, ground natural aluminium-calcium phosphates, and ground phosphate chalk

The Decision of the Board of the Eurasian Economic Commission No. 221 of 2 December 2014 reduces the rate of import customs duty with respect to ground natural calcium phosphates, ground natural aluminium-calcium phosphates, and ground phosphate chalk classified under the classification code 2510 20 000 0.

In particular, the import customs duty rate will be 0% of the customs value of the abovementioned goods (customs duty rate before reduction – 5% of the customs value).

The reduced rate will apply from 5 January 2015 to 4 January 2016.

Amendments to the Russian Federation Tax Code

Recently a number of amendments have been introduced into the Tax Code of the Russian Federation, including the VAT section, in particular:

- Federal Law No. 347-FZ of 4 November 2014 “On amending the first and the second part of the RF Tax Code” specifies the investigation procedure for field tax audit materials and the procedure for VAT return filing. According to the amendments introduced, starting from 1 January 2015 a VAT return filed on paper is not considered to be filed if it must be filed in electronic form.
- With effect from 1 January 2015, Federal Law No. 366-FZ of 24 November 2014:
 - Abolishes the requirement to restore VAT recovered in respect of goods (works, services) – including fixed assets, intangible assets and property rights – where those goods were acquired for making standard-rated supplies but are then used for making zero-rated supplies;
 - Abolishes the provision that the amount of input VAT on expenses, which are taken into account for the purposes of profits tax within specified limits, may be claimed for recovery within these limits;
 - Applies the special procedure for restoring input VAT claimed for recovery, including expenses incurred on capital construction and the acquisition of immovable property, where a company starts to use such fixed assets in non-VATable operations, to sea-going vessels, inland vessels, vessels of a mixed

type (river-sea), aircraft and engines for those vehicles. Consequently, input VAT claimed in respect of such assets which are subsequently used for non-VATable operations must be restored over a 10 year period – calculated by multiplying 1/10th of the original VAT claimed by the proportion of non-VATable revenue to total sales revenue.

- From 1 January 2015, Federal Law No. 382-FZ of 29 November 2014:
 - Moves the date for submission of the VAT return and payment of the tax to the tax authorities – the VAT return should be submitted to the tax authorities not later than the 25th date of the month following the tax period (currently this is the 20th);
 - Extends the list of activities that are subject to 0% VAT to services rendered by Russian companies for the air transportation of goods, if the point of destination and the point of departure are located outside of Russia and the aircraft makes a stop on the Russian territory, provided the points of arrival and departure of the goods on the Russian territory are the same.
- Federal Law No. 379-FZ of 29 November 2014 applying from 1 January 2015 makes amendments related to the establishment of a special economic zone in the region of Crimea and Sevastopol.

Amendments to the rules for filling out VAT invoices

Resolution of the Russian Government No. 1279 dated 29 November 2014 amends Russian Federation Government Resolution No. 1137 of 26 December 2011 “On the forms and rules for filling out documents used for VAT accounting”. In particular, amendments are made to the procedure for agents filling out VAT invoices.

The Resolution comes into force on 1 January 2015.

New form of VAT return

The Federal Tax Service Letter # ED-4-15/22994 dated 10 November 2014 reports on the transition to a new form of the VAT return starting from 1 January 2015. The document also states that the Federal Tax Service Order # MMV-7-3/558@ of 29 October 2014 “On approving the form of the VAT return, the procedure for its completion, and the format for its submission, as well as the format for submitting VAT returns in electronic form” has been sent for registration to the RF Ministry of Justice. The new form of the VAT return includes new sections (8-12) containing information from the sales and purchase books, logbooks of received and issued VAT invoices.

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Switzerland

New VAT registration requirements will not apply to international power and natural gas suppliers

In the November edition of this newsletter, it was reported that international power and natural gas suppliers that make sales to Swiss and Liechtenstein resident VAT-registered buyers would have to VAT register in Switzerland under a new VAT Ordinance that applies from 1 January 2015. As the change to the VAT Law was aimed at international, non VAT-registered craftsmen, the Swiss Federal Tax Administration (SFTA) has confirmed that the new VAT Ordinance and registration practice will not apply to companies with foreign

residence that exclusively sell power or natural gas in pipelines to Swiss/ Liechtenstein resident VAT-registered buyers. The SFTA published this practice on 10 December 2014 on their official website.

In conclusion, the status quo will continue to apply to international power and natural gas suppliers.

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United Kingdom

Changes to Intrastat arrivals threshold from 1 January 2015

The tax authorities (HMRC) have **announced changes to the Intrastat arrivals threshold**; from 1 January 2015 the exemption threshold for arrivals will increase from £1,200,000 to £1,500,000. The exemption threshold for dispatches (EU exports) remains unchanged at £250,000.

VAT on pension-related costs – HMRC Briefs

HMRC have issued two separate Briefs on VAT on pension-related costs; **addressing the liability of pension fund management provided to Defined Contribution pension schemes following the CJEU decision in ATP**, and **a separate Brief regarding employer pension scheme arrangements following the CJEU decision in PPG**.

In the *ATP* Brief, there are some technical points which are of interest, but broadly, the Brief is consistent with expectations. UK legislation will be amended to implement the *ATP* judgment, and in the meantime, taxpayers may rely directly on EU law to exempt pension fund management or administration services in accordance with the policy set out in the Brief. HMRC have said that businesses affected by the change in policy are able, but not obliged, to claim a refund of output tax over-accounted for on these supplies.

The *PPG* Brief, regarding employer/pension scheme arrangements, is where the wider focus will naturally fall; this Brief includes some sections that are significantly different from those included in HMRC's earlier Brief from February (**Brief 06/2014**). The new policy means that employers may be able to claim input tax in relation to pension scheme costs where they were not previously able to do so. To claim VAT, the services in question must have been supplied to the employer and in particular, the employer must have been a party to the contract for the services and paid for them. In a departure from its previous position, HMRC accept that there are no grounds to differentiate between costs incurred in the administration of a pension scheme and in the management of its assets. This opens up the possibility of HMRC accepting VAT recovery by employers on investment management costs (although practical and regulatory considerations may make this difficult). HMRC view any recharges by an employer to the pension scheme as consideration for an onward taxable supply and that VAT should be charged accordingly. The Brief announces a transitional period to 31 December 2015. HMRC have said that businesses affected by the change in policy are able, but not obliged, to claim a refund of input VAT not previously claimed.

For further details, please see the Deloitte UK **[VAT alert](#)**.

Holding company VAT recovery

During a recent meeting at which HMRC's policy on VAT recovery by holding companies, as outlined in **HMRC Brief 32/2014** was discussed, HMRC confirmed that:

- The guidance is not directed at seeking to restrict VAT recovery on normal 'stewardship' type costs incurred by holding companies in VAT groups;
- The specific concern is in relation to VAT incurred by holding companies on M&A activity;
- The guidance should be read in the specific context of the decision of the Court of Appeal in the case of *BAA Ltd*; and
- There is no immediate plan to withdraw the guidance, but HMRC have undertaken to ensure that this message is communicated internally within HMRC to ensure VAT officers on the ground do not misapply it.

Discussions with HMRC over the resolution of the numerous appeals to the tribunal in relation to transaction costs are continuing.

VAT refunds for government bodies and certain charities

A VAT refund scheme is to be introduced from April 2015 to allow search and rescue charities and those that operate air ambulances to reclaim the VAT that they incur on their 'non-business' costs. A similar scheme to enable charities that operate hospices has also been announced but the operative date and details of the scope of the scheme are not available yet. The Highways Agency and London Legacy Development Corporation will also qualify for VAT refunds from 1 April 2015 and 'non-criminal legal services' will be added to the VAT refund scheme for governmental bodies from 1 April 2015 to facilitate legal advice being shared across government departments. HM Treasury also intends to publish details early next year of a wider review of government bodies that qualify for VAT refunds.

Air Passenger Duty

Tickets for children aged under 12 will be exempted from reduced rate APD (in broad terms, 'economy class' tickets) from 1 May 2015. The exemption will be extended from 1 March 2016 to apply to children under 16. The measures lead to an estimated reduction in tax yield of £40m in 2015-16 and £80m in 2016-17.

Small businesses and the 'mini one-stop shop'

One consequence of the changes to the VAT treatment of B2C supplies of telecoms, broadcasting and e-services from 1 January 2015 was that small businesses that trade below the UK's relatively high turnover threshold faced the conundrum of choosing between registering for VAT in each Member State where they had a customer or registering in the UK (and losing the benefit of the UK's turnover threshold) in order to use the VAT 'mini one-stop shop' (MOSS) compliance portal. HMRC have now indicated that relevant businesses will be permitted to segregate their UK and EU trading and register for VAT in the UK (so they can use the MOSS) without accounting for UK VAT on their domestic trading as long as their turnover remains below the VAT registration threshold.

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