



Taxation of Insurance in Asia
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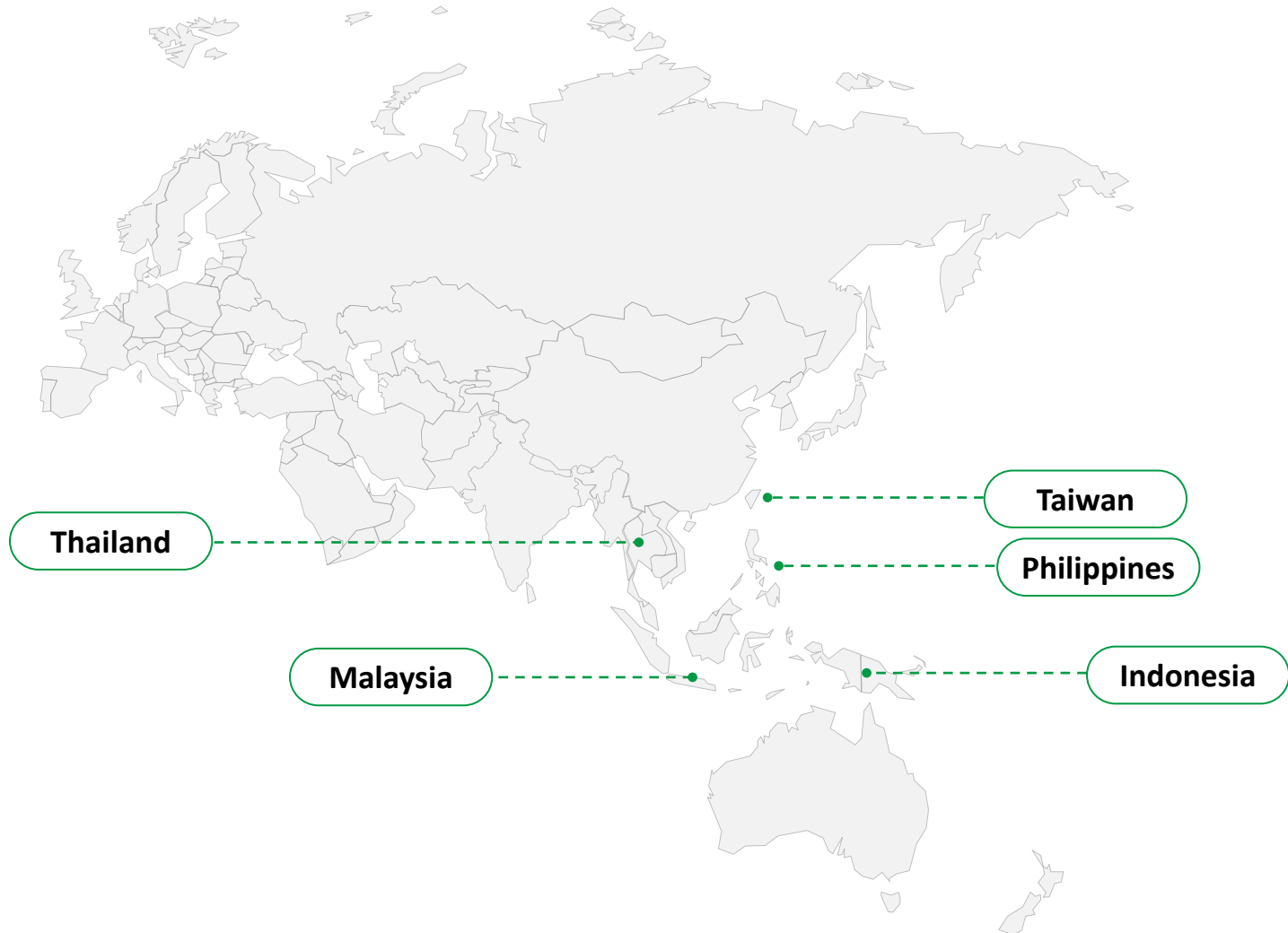


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- Common Reporting Standard (CRS)
- Controlled Foreign Corporation (CFC) taxation
- Inheritance tax / Estate tax
- Taxation of capital gains / foreign-sourced income



- Tax exemption on payouts from life insurance?
- Payment of premium by transfer of assets?
- Premium financing?
- Pledging of policy as collateral?
- Tax authority familiarity?



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