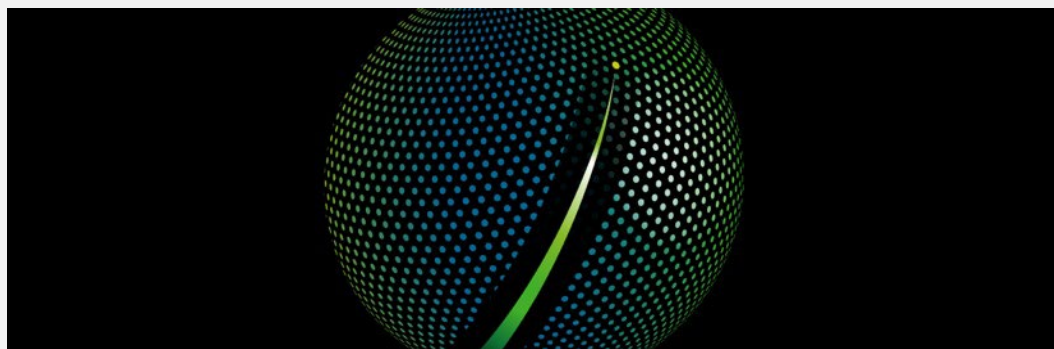




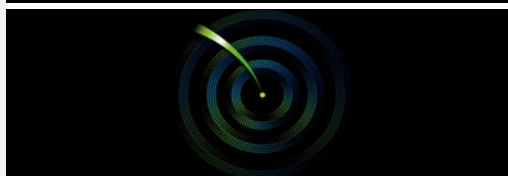
Global Tax & Legal – Global Indirect Tax Newsletter | July 2022



## Global Indirect Tax News

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### Featured articles

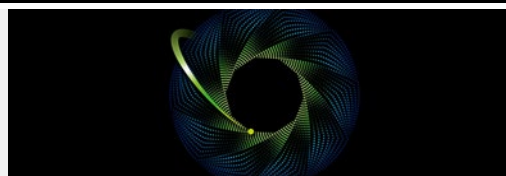


#### New Zealand

##### Changes to GST systems for April 2023

From 1 April 2023, there will be some fundamental GST changes in respect of how (and what) supply information should be shared and retained. These changes propose to change the approach to “tax invoices” and move the GST system into the 21st century.

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#### Oman

##### VAT guides and scrutiny of taxpayer compliance

With the VAT regime in place since 16 April 2021, the tax authorities continue to issue guidance for taxpayers on aspects of the regime, while intensifying efforts to ensure taxpayers remain diligent with tax compliance and meet compliance obligations.

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## European Union

### Annual Report on Taxation

The European Commission has published its Annual Report on Taxation 2022, which provides an analysis of tax policies in the EU, evaluating recent trends in tax systems and identifying how tax policy, implementation, and compliance could be improved across the EU.

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## Germany

### VAT and payment card deposits

The Federal Fiscal Court has ruled that a deposit charged for the issuance of an electronic payment card is not compensation, but payment for a supply of services that will be VAT exempt if the taxable person providing the service carries out the transfer of funds.

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## Other news

[OECD: Report released on housing taxation in OECD jurisdictions](#)

[European Union: European Commission publishes results of consultation on VAT in the digital age](#)

[European Union: European Commission publishes July 2022 infringements package](#)

[European Union: EU launches further infringement proceedings against UK over NI Protocol](#)

[Australia: Government introduces legislation to encourage electric vehicle adoption](#)

[El Salvador: Key points and considerations regarding implementation of electronic invoicing](#)

[Guatemala: Obligation to include detail on local suppliers in monthly VAT returns eliminated](#)

[India: Global Trade Advisory Newsletter \(April–June 2022\)](#)

[Israel: Guidance issued to banks on withholding VAT at source on import of intangible assets](#)

[Malaysia: Updates to excise duty orders reflecting changes to harmonized system are in effect](#)

[Malaysia: Update on various indirect tax issues raised by SST Technical Committee](#)

[Malaysia: Updates on issues raised by SST Technical Committee regarding VA program](#)

[New Zealand: What tax reform to expect through to Election 2023](#)

[New Zealand: Snapshot of recent developments](#)

[Paraguay: Deadline to submit form DJI-NUM 7 extended for fiscal year 2022 exports](#)

[Peru: Legislation proposed to establish exceptional measures for collection of tax debts](#)

[Poland: VAT updates \(June-July 2022\)](#)

[Saudi Arabia: ZATCA initiates procedures to implement e-invoicing integration phase](#)

[United States: State Tax Matters \(1 July 2022\), including indirect, sales and use tax developments in Louisiana and Virginia](#)

[United States: State Tax Matters \(8 July 2022\), including indirect, sales and use tax developments in Maryland and Washington](#)

[United States: State Tax Matters \(15 July 2022\), including indirect, sales and use tax developments in Georgia](#)

[United States: State Tax Matters \(22 July 2022\), including indirect, sales and use tax developments in Virginia](#)

[United States: State Tax Matters \(29 July 2022\), including indirect, sales and use tax developments in Illinois, Michigan, and Tennessee](#)

[Vietnam: Decree allows extension of certain tax payment deadlines in 2022](#)



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