



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



OECD: Report issued on role of online marketplaces in collecting VAT/GST

The OECD's report on The Role of Digital Platforms in the Collection of VAT/GST on Online Sales includes measures intended to



Thriving amid trade disruption in the Americas

In a new report, Deloitte's Americas Global Trade Advisory team addresses the challenges importers and exporters face across the Americas region and

"level the playing field" between traditional and online businesses and increase the collection of VAT/GST revenue.

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explores the value of embracing automated solutions to help manage disruption in the trade compliance environment.

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Barbados

2019 budget, including indirect tax measures

The Barbados prime minister delivered the 2019 national budget speech to parliament on 20 March 2019. The proposals included VAT and gambling tax measures. The speech referenced the introduction of VAT on certain online transactions. Additional guidance is expected.

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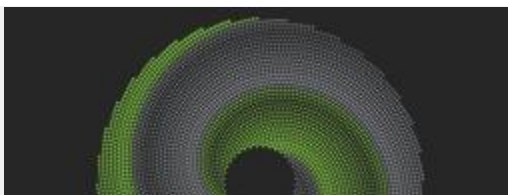


Brazil

Tax reform proposed to eliminate various taxes and introduce "unified VAT"

A bill contains measures that would simplify the tax system and harmonize the VAT system with the systems of most other countries. The bill proposes to combine five taxes and contributions and replace them with a single value added tax.

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Italy

Clarifications provided on VAT treatment of payments via electronic money

The Italian tax authorities have issued guidance providing official clarifications on the VAT treatment applicable to certain transactions involving electronic funds ("electronic money"), in particular when VAT exemption applies.

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United Kingdom

Further extension to 13th Directive claims deadline for US businesses

The UK tax authorities have announced that US claimants will now have until 30 May 2019 to provide the certificates of status necessary to verify their UK VAT refund claims (under the "13th Directive") for the 2017 to 2018 period.

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[Belgium: New VAT rates introduced for e-publications](#)

[Cambodia: Guidance issued on new customs incentive for SMEs](#)

[China: New requirements relating to declaration of dutiable royalties](#)

[Czech Republic: Tax package approved, including VAT changes](#)

[Czech Republic: Updates to VAT return, xml for sales/purchases lists](#)

[Denmark: VAT rules on triangular transactions revised](#)

[Guatemala: Clarification needed on tax treatment of electronically supplied services](#)

Ireland: Tax authorities review compliance with RCT

Ireland: Annual bulk rate review for subcontractors in eRCT system

Ireland: General rules on capital goods scheme and associated records

Ireland: Revenue engages with business on post-Brexit trade

Ireland: VAT and RCT considerations for commercial lessees

Italy: Summary of recent customs and excise guidance, including Brexit guidance

Italy: Clarifications provided on proof of intra-EU transport of goods

Italy: Recent customs and excise developments include guidance on certificates of origin

Mexico: Announcement of import quotas and permits

Mexico: VAT and income tax incentives for taxpayers in northern border region clarified

The Netherlands: Decree issued on state supervision of investment funds

Poland: Electronic invoicing required for "B2G" transactions

Portugal: Clarifications on excise duty refund scheme for diesel fuel

South Africa: Customs and Excise Amendment Bill presented to National Assembly

South Africa: Overview of safeguard application process under EU-SADC EPA

Sweden: Electronic invoicing in public procurement required

Switzerland: VAT ordinance amended to ensure consistent application of reduced rate to medications

Switzerland: Proposal to modify VAT law regarding combination of supplies for a single price

United Kingdom: Various cases referred to CJEU

United Kingdom: EU agrees further extension for Brexit

United Kingdom: Import VAT deducted as input tax by non-owners



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