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.

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

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.

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.
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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**Other news**

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- **Bahrain**: NBR publishes VAT guide on financial services
- **Bahrain**: NBR publishes digital economy VAT guide
- **Belgium**: CJEU finds certain sale and leaseback transactions are outside scope of VAT
- **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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