



# Global Indirect Tax News

Your reference for indirect tax and global trade matters

## Featured articles



Deloitte is offering two free digital resources which can help you keep informed through timely updates on COVID-19 globally:

- Daily email alerts called Signal Topic Alerts on COVID-19 tax measures announced by governments and discussed in the world’s media and the Weekly Topic Alert Digest.
- A reference microsite COVID-19 Tax & Financial Measures in its proprietary Tax Atlas application which provides summaries of the measures.

These resources help you keep track of tax and fiscal measures introduced around the world and review the measures by country.

[Subscribe to Signal COVID-19 Topic Alerts](#) and/or [register to access Tax Atlas COVID-19 microsite](#).

### COVID-19 updates

The situation at the moment is fast-moving as governments take measures in response to COVID-19. The below tax@hand items represent the situation at the time of writing, and may have been overtaken by subsequent events.

European Union <a href="#">EU permits import duty relief and VAT exemption on certain goods in view of COVID-19</a>	Botswana <a href="#">Economic and fiscal measures introduced in response to COVID-19</a>	Brazil <a href="#">COVID-19: Latest tax measures approved by government</a>	Canada <a href="#">Indirect tax measures in response to COVID-19</a>
China <a href="#">Summary of tax relief measures</a>	Colombia <a href="#">Simplified and accelerated procedure for</a>	Costa Rica <a href="#">Tax relief measures enacted in</a>	Cyprus <a href="#">Relief from import duties and VAT exemption on</a>

relevant to COVID-19	requesting tax refunds or offsets introduced	response to COVID-19	imports needed to combat COVID-19
Cyprus Changes to VAT periods and deadlines for submission of returns and payment of VAT	El Salvador Special decrees and laws on tax matters issued in response to COVID-19	El Salvador Additional legislation enacted in response to COVID-19	Greece New package of measures announced to tackle the effects of COVID-19
Greece COVID-19 – Deadlines for VAT and other debt payments extended	India Ordinance effects extended tax compliance deadlines announced in response to COVID-19	Indonesia Implementing guidance issued for COVID-19 tax incentives	Indonesia Measures introduced in response to COVID-19 include immediate CIT rate reduction
Israel Tax filing deadlines postponed under COVID-19 emergency regulations	Italy Extension of additional tax payment deadlines announced	Italy Guidance clarifies certain COVID-19-related tax measures, including VAT measures	Italy Law decree introduces additional urgent tax measures in response to COVID-19
Japan FAQs clarify relief available for taxpayers affected by COVID-19	The Netherlands Additional VAT measures in response to COVID-19	Norway Parliament adopts measures in response to COVID-19	Portugal COVID-19 – Support measures for companies and employees
Portugal Deadline for issuing e-invoices for B2G transactions postponed to 2021	Qatar Government temporarily exempts 905 items from customs duties in response to COVID-19	Saudi Arabia VAT return and payment deadlines extended due to COVID-19	Singapore Managing GST compliance and cashflow during COVID-19
South Africa Update on tax developments in response to COVID-19	Spain Economic and fiscal measures introduced to address impact of COVID-19	Switzerland SFTA modifies its approach to net tax rate scheme due to COVID-19	Thailand Covid-19 customs, trade and excise update
Thailand Tax relief measures announced in response to COVID-19	United States Update on US global trade regulatory developments in response to COVID-19	Venezuela Value of tax unit adjusted	Venezuela Measures in response to COVID-19 include tax exemptions for certain imported goods

## Other news

**USMCA** update: Canada and Mexico confirm completion of entry into force procedures

**European Union**: Commission closes infringement procedures against three states over VAT quick fixes

**European Union**: CJEU AG opines on VAT treatment of investment fund management services

**Belgium**: New guidance on intra-Community VAT regime and quick fixes issued

**Belgium:** New circular letter regarding the VAT treatment of tour operators and travel agents  
**China:** Export VAT refund rates increased on over 1,400 goods  
**China:** 2020 tariff survey process underway  
**Finland:** Tax authorities update VAT guidance  
**Finland:** E-invoicing mandatory for B2B sales upon request of purchaser  
**India:** Mandatory e-invoicing for GST purposes deferred until 1 October 2020  
**India:** GST council recommends changes in law, procedures, and GST rates  
**India:** Round up of recent customs developments, including Finance Act, 2020 measures  
**India:** Utilizing free trade agreements requires robust origin management system  
**Ireland:** Guidance issued on VAT groups  
**United Arab Emirates:** Foreign businesses may submit 2019 VAT refund requests  
**United States:** State Tax Matters (27 March 2020), including indirect tax developments in Louisiana, Missouri, and Texas  
**United States:** State Tax Matters (3 April 2020), including indirect tax developments in Florida, Illinois, and Washington  
**United States:** State Tax Matters (10 April 2020), including indirect tax developments in Rhode Island, South Carolina, and Tennessee  
**United States:** State Tax Matters (17 April 2020), including indirect tax developments in California, Louisiana, and Washington



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