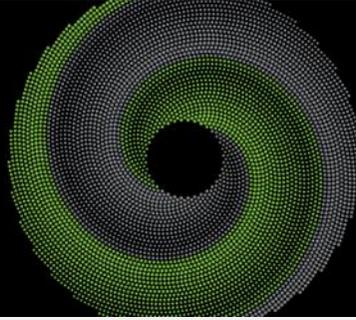


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Global Tax & Legal – Global Indirect Tax Newsletter | April 2021



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### European Union



##### Guide to the VAT One Stop Shop

The European Commission has published a Guide to the VAT One Stop Shop, providing details on VAT registration, returns, and payments for the three OSS schemes (union scheme, non-union scheme and import scheme) that will apply in the EU from 1 July 2021.

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#### Canada



##### 2021-2022 federal budget highlights

Budget 2021-2022 was delivered on 19 April 2021, with indirect tax measures including amendments to the new GST/HST rules (from 1 July 2021) for certain foreign-based suppliers and digital platforms, and measures to facilitate the claiming of input tax credits.

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## US- China



### US extends section 301 tariff exclusions period

On 5 March 2021, the Office of the US Trade Representative again extended the expiration date of the temporary exclusions to the section 301 tariffs on Chinese-origin goods for COVID-19 medical care products, from 31 March 2021 to 30 September 2021.

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## Australia



### Government considers introduction of e-invoicing

The government is considering options to encourage and mandate the adoption of electronic-invoicing. Australia has adopted the Peppol framework for e-invoicing, and the Australian Taxation Office operates as the Peppol authority for Australia.

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## Cambodia



### Decree implementing VAT on foreign e-commerce

On 8 April 2021, the government issued a sub-decree setting out the mechanism for implementing VAT on electronic supplies of digital goods and services for domestic consumption made by nonresidents with no permanent establishment in Cambodia.

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## Japan



### Qualified invoice system for consumption tax

From 1 October 2023, the consumption tax regime will be subject to a new invoicing system: the qualified invoice system. This will require additional information to be included on invoices, similar to the system used by countries with VAT and GST systems.

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## Other news

**OECD:** New reports to G20 address topics including COVID-19, tax policy and climate change

**Eurasian Economic Union:** Update on Eurasian Economic Union customs developments (March 2021)

**Eurasian Economic Union:** Update on Eurasian Economic Union customs developments (April 2021)

**Australia:** ATO publishes GST administration annual performance report

**Australia:** Victoria: New zero/low emission vehicle distance-based road user charge proposed

**Australia:** High Court allows Commissioner's appeal in Travelex case

**Brazil:** Business environment Provisional Measure published

**China:** Preferential tax policies extended

**Finland:** COVID-19: Terms of tax payment arrangements will be temporarily relaxed

**France:** Ruling issued on VAT refunds for rebates paid by pharmaceutical companies

**Hungary:** Change to VAT refund process for Northern Ireland taxpayers following Brexit

**Hungary:** Real-time invoice data reporting obligation grace period for self-billing announced

**India:** Global Trade Advisory Newsletter (January-March 2021)

**Indonesia:** Implementing regulations issued for Omnibus Law on Job Creation

**Mexico:** SAT presents its work plan for 2021

**Mexico:** Labor outsourcing reform bill approved by Chamber of Deputies

**Oman:** Social protection initiatives including VAT reliefs approved

**Oman:** VAT introduced as from 16 April 2021, new guidance issued

**Portugal:** New VAT declaration form and instructions published for certain e-commerce sales

**Russia:** Update on customs developments, March 2021

**Russia:** Update on customs developments, April 2021

**Saudi Arabia:** GAZT issues draft implementation resolution on e-invoicing regulations

**Switzerland:** Payment term for VAT refunds reduced

**Thailand:** Clarification provided on VAT exemption for research or academic services

**United States:** State Tax Matters (2 April 2021), including indirect tax developments in Massachusetts and New Mexico

**United States:** State Tax Matters (9 April 2021), including indirect tax developments in Kentucky

**United States:** State Tax Matters (16 April 2021), including indirect tax developments in Maryland

**United States:** State Tax Matters (23 April 2021), including indirect tax developments in Florida, Louisiana and Tennessee

**Venezuela:** Value of tax unit significantly increased for 2021



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