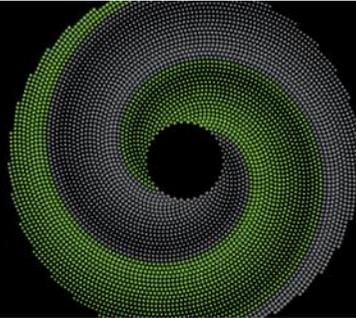


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Global Tax & Legal – Global Indirect Tax Newsletter | August 2021



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Your reference for indirect tax and global trade matters

### Featured articles



#### Colombia



##### Law modifies incentives for energy investments

A new law has modified the incentives available for investments in research, development, and the generation and use of energy from nonconventional energy sources and/or the management of energy efficiency, including VAT and tariff exemptions.

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#### India-UK



##### Prospect of India-UK free trade agreement

The Indian and UK prime ministers have agreed an enhanced trade partnership and announced an intention to negotiate a comprehensive free trade agreement. The UK Government has launched a public consultation on the UK's trading arrangements with India.

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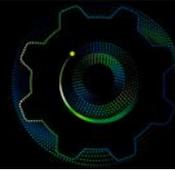
## Germany



### CJEU on VAT exemption for management of SIFs

The Court of Justice of the European Union issued a decision specifying the conditions under which VAT exemption for the management of special investment funds applies in outsourcing cases. The court's ruling is in line with previous case law.

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## Oman



### Update on recent VAT developments

Following the implementation of VAT in Oman on 16 April 2021, there have been a number of developments relating to VAT return filing and pre-registration input tax claims, simplified tax invoices, and expected additional guidance for certain industries and sectors.

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## Other news

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[Germany: MOF publishes comprehensive guidance on VAT treatment of travel services](#)

[Germany: New taxes introduced on online poker and virtual slots affect gambling organizers](#)

[Germany: MOF guidance updates VAT treatment of supervisory board members](#)

[Germany: Invoice requirements for triangular transactions could be clarified by CJEU ruling](#)

[Germany: Tax treatment of warranties clarified by recent German guidance and CJEU decision](#)

[Germany: BFH could clarify VAT treatment of discounts in healthcare sector in pending case](#)

[Greece: Additional VAT law changes aim to facilitate economic activity](#)

[India: Global Trade Advisory Newsletter \(April–June 2021\)](#)

[India: Fourth GST anniversary: A recap of the year that was and the road ahead](#)

[Indonesia: Implementing regulation on e-signatures issued](#)

[Indonesia: Luxury-goods sales tax base for certain electric vehicles to be amended](#)

[Poland: Structured invoices and NSeI: Revised draft bill postpones rules until 1 January 2022](#)

[Portugal: Deadlines extended for certain VAT returns, invoices in PDF format](#)

[Russia: Update on VAT developments \(July and August 2021\)](#)

[United Kingdom: "L" day: Draft legislation issued and other announcements](#)

[United States: State Tax Matters \(30 July 2021\), including sales and use tax developments in Alabama, Illinois, and Missouri](#)

[United States: State Tax Matters \(6 August 2021\), including sales and use tax developments in Nebraska, New Jersey, and Texas](#)

[United States: State Tax Matters \(13 August 2021\), including sales and use tax developments in Massachusetts](#)

[United States: State Tax Matters \(20 August 2021\), including sales and use tax developments in Washington](#)

[United States: State Tax Matters \(27 August 2021\), including sales and use tax developments in Washington](#)



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