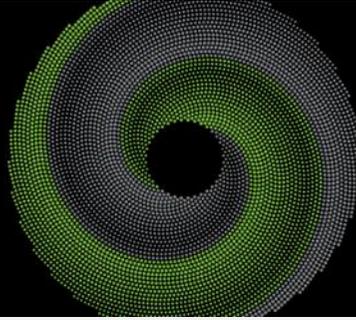


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Global Tax & Legal – Global Indirect Tax Newsletter | December 2020



Global Indirect Tax News

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Featured articles



European Union

EU implements supplemental tariffs on goods of US origin

Following a WTO arbitrator's decision authorizing the EU to implement retaliatory tariffs on US origin goods due to US subsidies of US aircraft production, the EU implemented supplemental tariffs on an estimated trade value of USD 4 billion per annum of US-origin goods imported into the EU.

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Australia

Proposed changes to customs classification rules

The government has introduced proposed changes to the Customs Tariff Act 1995 in response to tariff classification proceedings determined against the Comptroller of Customs which resulted in nil or reduced customs duty being payable on certain goods.

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Canada

Sales tax and the digital economy

The Department of Finance proposes to extend the collection obligation for GST/HST purposes to foreign-based suppliers and digital platforms that facilitate supplies of tangible personal property, services, intangible personal property, or short-term accommodation.

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United Kingdom

Transition period following UK's departure from EU comes to an end

With only days left before the end of the transition period following the UK's departure from the EU, the EU and the UK on 24 December agreed the terms of a future economic partnership in the EU-UK Trade and Cooperation Agreement.

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Other news

OECD: New reports address topics including COVID-19, tax challenges of digitalization

Belgium: Overview of new VAT rules for supplies of goods from the EU into Great Britain

Cambodia: Draft 2021 Financial Management Law amends indirect tax rules

China: Legislature passes export control law

Finland: Tax Administration updates guidance on right to recover input VAT

France: Statute of limitations for bringing tax cases before a court clarified

France: 2021 finance law adopted by Parliament

Greece: Amendments to VAT rates aim to mitigate continued impact of COVID-19

Guatemala: Electronic forms required for certain exporters requesting VAT credit refunds

Hungary: Autumn 2020 tax package, reduced VAT rate on residential property enacted

Ireland: Clarification on VAT treatment of short-term hire of passenger vehicles

Italy: Official list of reasons permitting rejection of B2G e-invoices published

Italy: VAT payments postponed for certain taxpayers

Japan: Tax impacts of offering digital services to customers post-COVID

Luxembourg: 2021 budget law enacted

Mexico: Legislation modifying subcontracting regime postponed

Papua New Guinea: Budget 2021: Consolidation for Growth
Poland: SLIM VAT package would simplify VAT reporting
Portugal: Government introduces new levies on digital services
Russia: Update on VAT developments (November 2020)
Spain: Recent developments relevant to indirect tax include passage of 2021 budget law
Switzerland: VAT consequences of COVID-19 measures
Switzerland: New structure set for radio-television fee
Switzerland: E-filing of VAT returns becomes standard as from 1 January 2021
Switzerland: VAT liability succession: Change of practice by the SFTA
United Kingdom: Guidance on post-transition period indirect taxation issues released
United Kingdom: Details of Trader Scheme published
United States: State Tax Matters (4 December 2020), including indirect tax developments in Illinois and Washington
United States: State Tax Matters (11 December 2020), including indirect tax developments in Colorado, Tennessee, and Washington
United States: State Tax Matters (18 December 2020), including indirect tax developments in Iowa, Massachusetts and New Mexico
Uruguay: Government introduces temporary VAT rate reduction to promote local tourism



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