

Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



European Union

VAT "quick fixes"

VAT rules for cross-border supplies of goods within the EU changed on 1 January 2020 with the implementation of the four "quick fixes", part of a package of measures to improve the cross-border VAT regime pending introduction of the "definitive" VAT system, expected in 2022.

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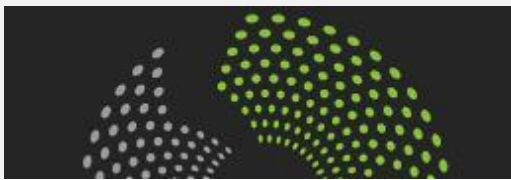


China-US

Phase One trade agreement

On 13 December 2019, China and the US reached a "Phase One" trade agreement, under which both countries agreed to suspend additional tariffs scheduled to take effect on 15 December 2019. The Phase One agreement is a step forward in resolving the China-US trade dispute.

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United States

Senate clears USMCA trade deal

The US Senate on 16 January 2020 voted to approve President Trump's signature rewrite of the North American Free Trade Agreement (NAFTA), known as the United States-Mexico-Canada Agreement (USMCA). The president is expected to sign the measure into law.

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Barbados

VAT on online transactions

From 1 December 2019, nonresident suppliers may be required to register in Barbados for VAT purposes and to collect and remit VAT on online purchases of goods and services for consumption in Barbados. VAT return filings and remittances were due by 21 January.

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Ecuador

Tax Simplicity and Progressivity Law

The Tax Simplicity and Progressivity Law contains direct and indirect tax reform measures aimed to simplify the tax system and raise tax revenue. It generally is effective as from 1 January 2020. It imposes VAT on digital services, among other things.

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Switzerland/Italy

Campione d'Italia

From 1 January 2020, the Italian municipality of Campione d'Italia is included in the EU customs territory. Campione d'Italia remains outside the scope of the EU Principal VAT Directive and a local consumption tax will be introduced, aligned with the Swiss VAT rates.

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Other news

European Union: European Commission issues progress report on implementation of Union Customs Code

European Union: European Commission issues letters of formal notice for failure to adopt quick fixes

Albania: 2020 fiscal package enacted

Argentina: Tax reform measures enacted

Australia: Customs duty: 33% error rate in import declarations

Australia: Weekly Tax Round-up (20 January 2020), including indirect tax

Australia: Weekly Tax Round-up (13 January 2020), including GST

Belgium: New monthly VAT refund regime for “starters”

Belgium: New statistical reporting obligations for large VAT groups introduced

Bulgaria: Tax legislation changes for 2020

China: 2020 tariff adjustments announced

Colombia: Amended tax reform legislation enacted

Czech Republic: Update on implementation of VAT changes

France: 2020 finance law includes changes to VAT rules

Greece: Changes to indirect tax rules aim to stimulate the economy

India: GST council recommends changes to procedures and rates

India: FAQs on e-invoicing under GST published

Ireland: Guidance issued on EU VAT “quick fixes”

Ireland: VAT Tax and Duty Manual updated reflecting rate change on food supplement products

Italy: VAT highlights of decree converted into law

Italy: 2020 budget law introduces new consumption taxes on plastic and sugar

Kenya: Finance Act 2019 enacted

The Netherlands: Tax authorities provide guidance on VAT returns, verification, and reverse charge

Romania: VAT split payment mechanism abolished

South Africa: Taxpayers may be required to apply for carbon emissions license

United Arab Emirates: Year-end VAT adjustments for input tax and capital assets

United Kingdom: Legislation and guidance on EU VAT “quick fixes” issued

United States: State Tax Matters (10 January 2020), including indirect tax developments from the Streamlined Sales Tax Governing Board and in Alaska, Colorado, Illinois, Michigan, Minnesota, Ohio, South Dakota, Texas and Utah

United States: State Tax Matters (17 January 2020), including indirect tax developments in Washington

United States: State Tax Matters (24 January 2020), including indirect tax developments in California, Louisiana, New Jersey, New York and Washington



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