



Global Indirect Tax News

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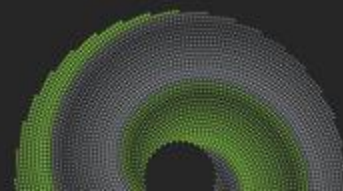
Featured articles



Australia

Country of origin documentation waiver

Businesses accredited as trusted traders by the Australian Border Force will be able to claim preferential customs duty rates for



Czech Republic

Generalized reverse charge mechanism

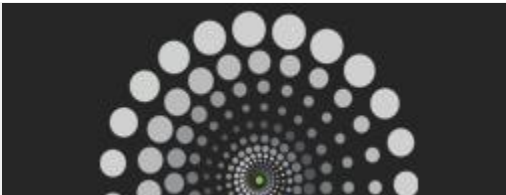
The European Commission has released a proposal for a council implementing decision to allow the Czech Republic to apply a

goods imported under certain bilateral FTAs without obtaining or presenting country of origin certification documents.

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generalized reverse charge mechanism for VAT purposes to combat fraud. The European Council will now consider the proposal.

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 **Ireland**

Brexit Contingency Action Plan update

The Irish government has published a Contingency Action Plan Update that sets out preparations for a no-deal Brexit. The update contains guidance on VAT, recognizing that post-Brexit VAT on imported goods will have a cash flow impact for businesses.

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 **Malaysia**

Service tax on imported digital services

There have been official clarifications and confirmations regarding the implementation of service tax on digital services supplied by foreign service providers to Malaysian customers, and confirmation that the tax will apply from 1 January 2020.

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Singapore

GST consultations and e-guide issued

Consultations have been launched on a draft GST e-tax guide on digital payment tokens and the draft GST Amendment Bill 2019. The Inland Revenue Authority of Singapore also has issued an e-tax guide on the Overseas Vendor Registration regime.

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South Africa

Update on New Customs Acts Program

The South African Revenue Service has announced that it will be rolling out the next phase of the New Customs Acts Program to modernize the customs rules, which will focus on a new Registration, Licensing and Accreditation system.

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Other news

Australia: Weekly tax round-up (22 July 2019), including GST

Brazil: New rules allow reduced import duty rate on used capital goods

Brazil: States allowed to extend ICMS incentives

EU: European Commission publishes Taxation Trends in the European Union 2019

EU: European Commission publishes July 2019 infringements package

EU: Abolition of the domestic sale concept in the EU

Guatemala: Update on digitalization of tax administration

India: Highlights of FY 2019-20 budget for nonresidents

India: Dbriefs Asia Pacific webcast – India Budget 2019

Ireland: Update to guidelines for VAT registration

Italy: Simplifications made to VAT e-invoicing procedures

Italy: Methods for paying customs duties and penalties updated

Oman: Excise tax updates

Portugal: Implementation deadlines for new invoice processing/storage rules further extended

Qatar: New electronic tax management system introduced

Switzerland: Electronic VAT filing to become mandatory in 2020

United Kingdom: New regulations on VAT treatment of credit notes

United Kingdom: Changes in accounting for VAT after prices altered

United Kingdom: CJEU rules on VAT recovery on managing endowment fund

United Kingdom: Consultation on simplification of VAT rules

United States: State Tax Matters (28 June 2019), including indirect tax developments in Alabama, Arkansas, Maine and New York

United States: State Tax Matters (5 July 2019), including indirect tax developments in California, Connecticut, Illinois, New Mexico, New York and Pennsylvania

United States: State Tax Matters (12 July 2019), including indirect tax developments in California, Indiana, Iowa, Kentucky, Rhode Island and Wisconsin

United States: State Tax Matters (19 July 2019), including indirect tax developments in Vermont



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