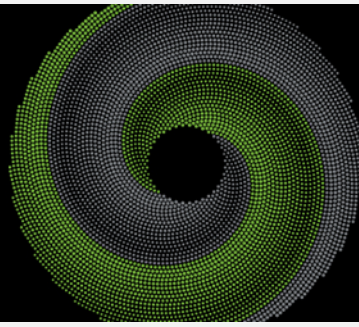




Global Tax & Legal – Global Indirect Tax Newsletter | July 2020



Global Indirect Tax News

Your reference for indirect tax and global trade matters

COVID-19 updates



The below tax@hand items represent the situation at the time of writing, and may have been overtaken by subsequent events. See Deloitte's [COVID-19 Government Response Portal](#) for high-level summaries of tax and fiscal measures that have been announced by governments around the world.

Eurasian Economic Union Update on customs developments	European Union EU prolongs import duty relief, VAT exemption on medical goods in view of COVID-19	Austria Reduced VAT rate adopted for certain industries affected by COVID-19	Brazil COVID-19: Emergency tax measures approved in May and June 2020
Cambodia Tax relief granted to aviation and tourism sector businesses affected by COVID-19	China Government announces tax payment deferrals for small businesses	Cyprus VAT rate reduced to support tourism industry	Dominican Republic Tax measures implemented in response to COVID-19
Egypt: Temporary revocation of late payment fines and penalties proposed	Indonesia Additional incentives provided for bonded zone entrepreneurs and KITE companies	New Zealand Managing tax payments in light of COVID-19	Poland New SAF-T files (JPK_V7M/JPK_V7K) postponed a second time because of COVID-19
Poland Taxpayer "white list" amended	Portugal Deadlines extended for VAT returns and payments for May, June 2020 and Q2 2020	Portugal Reporting requirements on tax invoices suspended	Portugal COVID-19: Deadline extended for submission of 2019 IES/DA Annual return
Russia Update on VAT developments (July 2020)	United Kingdom Reduced VAT rate on catering, accommodation, and attractions	Zimbabwe Guidelines address clearance of goods/groceries from individuals from South Africa	Zimbabwe Customs measures implement use of virtual services during COVID-19 lockdown

Other news

European Union: CJEU rules supply of staff subject to VAT even if supplier reimbursed only for costs

European Union: CJEU broadly interprets distance sales rules' "transport by or on behalf of supplier"

European Union: Commission adopts "readiness" communication for end of UK transition period

European Union: VAT e-commerce package postponed until 1 July 2021

European Union: Overview of indirect tax measures in Commission's fair and simple taxation package

Argentina: Central bank confirms authorization procedures for payments for imports

Australia: GST SARs: ATO's new GST Governance, Data Testing and Transaction Testing Guide

Brazil: Draft tax reform bill proposes elimination of PIS/COFINS and creation of federal VAT

Cambodia: VAT on disposal of noncurrent tangible business assets clarified

Canada: Trade update (July 2020)

Cyprus: Government amends VAT law by incorporating EU "quick fixes"

El Salvador: New requirements effective for report on suppliers, customers, creditors, and debtors

France: Recent court cases challenge application of margin regime for immovable property

India: Three years of GST: Journey so far and the way forward

India: CBIC issues FAQs on manufacturing and other operations in customs bonded warehouses

Indonesia: Regulation designates tax office for e-commerce businesses

Indonesia: Appointment of VAT collectors for transactions carried out through electronic systems

Indonesia: VAT centralization rules updated

Italy: Changes to VAT territoriality rules in effect for supplies of certain services

New Zealand: Airbnb hosts, holiday homeowners: Do you understand the GST complexities?

New Zealand: IR shifting to more punitive approach to non-compliant suppliers of remote services

Oman: Excise tax to be levied on sweetened beverages

Qatar: New online tax management system launched

Russia: Update on VAT developments (July 2020)

Russia: Update on procedural and other customs developments (July 2020)

Saudi Arabia: Revised list of goods published with higher customs duties

Spain: Indirect tax developments (July 2020)

Switzerland: Electronically supplied services: SFTA updates its VAT guidelines

Thailand: Post-entry origin verifications could result in disqualification for FTA privileges

United Kingdom: The UK's border with the EU

United Kingdom: Guidance on VAT treatment of low value consignments from 1 January 2021 issued

United States: Update on section 301 tariffs on EU and China origin goods, related exclusions

United States: State Tax Matters (3 July 2020), including indirect tax developments in Indiana, Louisiana, Mississippi, North Carolina, and Rhode Island

United States: State Tax Matters (10 July 2020), including indirect tax developments in California and Tennessee

United States: State Tax Matters (17 July 2020), including indirect tax developments in Mississippi, Washington and Wisconsin

United States: State Tax Matters (24 July 2020), including indirect tax developments in Tennessee



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