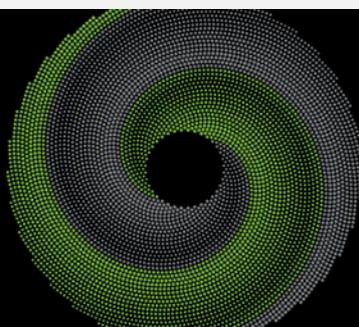


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Global Tax &amp; Legal – Global Indirect Tax Newsletter | June 2020



## 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. For all tax@hand COVID-19 updates, see the [COVID-19 page](#).

Azerbaijan Temporary tax regime introduced for taxpayers affected by COVID-19	Belgium VAT authorities grant filing extensions and exemption from late payment interest	Czech Republic Recent VAT developments include updates relating to VAT rates	Cyprus VAT rate reduced to support tourism industry
Finland COVID-19: Zero VAT rate proposed for goods use for testing and prevention	Germany COVID-19: Government agrees on comprehensive financial and tax measures	Germany COVID-19: Government approves economic stimulus bill	Germany 2020 economic stimulus package includes temporary reduction of VAT rates
Germany COVID-19: Upper and lower houses of parliament approve economic stimulus bill	Greece New package of measures announced to tackle the effects of COVID-19	India GST council recommends relaxations to compliance obligations in response to COVID-19	Italy New law decree introduces additional tax measures in response to COVID-19
Italy Indirect tax highlights of additional law decree issued in response to COVID-19	New Zealand COVID 19: Customs considerations for exports and imports	New Zealand COVID-19 determinations issued to provide further assistance to taxpayers	Portugal COVID-19: List of entities benefiting from VAT exemption issued
Russia Update on VAT developments (June 2020)	Russia Update on customs procedural and other developments	United States A look at indirect taxes in the age of COVID-19	

## Other news

- Eurasian Economic Union:** Update on Eurasian Economic Union customs developments (June 2020)
- European Union:** CJEU AG opines on right of “active” holding company to deduct VAT
- Brazil:** Rio de Janeiro adopts ICMS rules for digital goods
- Czech Republic:** Changes proposed in revised draft amendments to administrative provisions of tax code
- Finland:** KATSO IDs to be replaced by Suomi.fi authorization
- Greece:** E-books reporting to begin 1 October 2020; e-invoicing incentives released
- Guatemala:** Certain electronic invoices issued under FACE regime to be voided on 1 July 2020
- India:** First stage of nationwide “faceless assessment” scheme for imported goods launched
- Japan:** Overview of tax controversy trends and procedures
- Mexico:** Rules governing provision of digital services issued
- Norway:** Tax authorities modernizing VAT reporting system
- Norway:** Tax authorities focus on VAT registration obligations of certain foreign suppliers
- New Zealand:** New tax bill introduced: Giving with one hand while taking with the other
- Paraguay:** Taxation of digital services of nonresidents postponed
- Russia:** Update on VAT developments (June 2020)
- Russia:** Update on customs procedural and other developments
- Saudi Arabia:** GAZT issues guidance on VAT rate increase
- Saudi Arabia:** Customs duties increase significantly
- South Africa:** Amendment to customs and excise refund set-off provision now in effect
- United Arab Emirates:** VAT guidance published on change in permitted use of buildings
- United Arab Emirates:** Upcoming VAT input tax adjustments
- United Kingdom:** VAT refunds for overseas businesses delayed
- United States:** State Tax Matters (29 May 2020), including indirect tax developments in Illinois, Louisiana, Texas, and Wisconsin
- United States:** State Tax Matters (5 June 2020), including indirect tax developments in Arkansas, Colorado, and the District of Columbia
- United States:** State Tax Matters (12 June 2020), including indirect tax developments in North Carolina, Ohio, Washington, and Wisconsin
- United States:** State Tax Matters (19 June 2020), including indirect tax developments in California, Louisiana, Michigan, and Nevada
- United States:** State Tax Matters (26 June 2020), including indirect tax developments in Illinois, Louisiana, and Missouri



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