Botswana

Tax amnesty to apply from 1 July 2021

Regulations have been published to implement the tax amnesty proposed in the 2021/22 budget. The amnesty, which includes VAT, will apply from 1 July 2021. It allows for penalties and interest to be written off upon payment of outstanding tax liabilities.

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Canada

Assessment and Revenue Management project

Release 1 of the Canada Border Services Agency Assessment and Revenue Management project has been launched, with the introduction of the Client Portal. CARM aims to transform the collection of duties and taxes for goods imported into Canada.

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A recent Court of Justice of the European Union ruling concerning supplies of services from a head office of a company that was part of a VAT group in one EU member state to its branch in another member state confirmed previous jurisprudence from the court.

The Supreme Court has held that the powers for the provisional attachment of property (including bank accounts) under GST law are “draconian” in nature and that all conditions prescribed by the legislation for a valid exercise of the power must be strictly fulfilled.

**Other news**

**Egypt:** Importers must apply Advance Cargo Information system as from 1 July 2021

**El Salvador:** Legislation enacted making bitcoin legal currency in El Salvador

**Germany:** CJEU rules on VAT exemption for services of a German underwriting agent

**Germany:** Non-EU travel agents excluded from TOMS as from 1 January 2022

**Germany:** MOF expands VAT exemption for supplies provided by crypto exchange operators

**Hungary:** Key VAT measures in summer 2021 tax package

**Ireland:** One Stop Shop – Are you ready?

**Ireland:** Revenue updates

**New Zealand:** Snapshot of recent developments

**New Zealand:** Keeping tax records up to standard

**Oman:** VAT treatment of key transactions for oil and gas sector clarified

**Portugal:** VAT exemption for goods needed to fight COVID-19 extended until 31 December 2021

**Portugal:** Standard VAT rate in Azores expected to be reduced to 16%

**Russia:** Foreign IT companies may be obliged to open local offices

**United Arab Emirates:** New rules amending tax penalties for VAT and excise tax issued

**United States:** State Tax Matters (4 June 2021), including sales and use tax developments in Maryland

**United States:** State Tax Matters (11 June 2021), including sales and use tax developments in Maryland, Tennessee, Texas, and Washington

**United States:** State Tax Matters (18 June 2021), including sales and use tax developments in Iowa, Louisiana, and Maine
United States: State Tax Matters (25 June 2021), including sales and use tax developments in Colorado and Washington

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