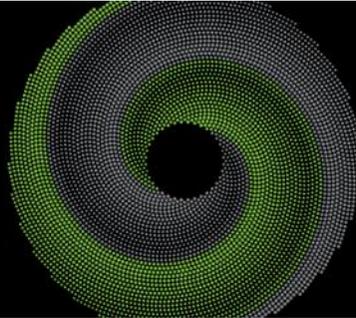


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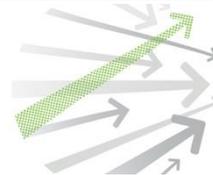
Botswana



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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Germany



CJEU decision on VAT groups and intra-entity supplies

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.

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India



Court ruling on powers of provisional attachment

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.

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[United Arab Emirates: New rules amending tax penalties for VAT and excise tax issued](#)

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

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