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Global Indirect Tax News

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Featured articles



 **Bahrain**

Further guidance on VAT issued

Following the implementation of VAT in Bahrain as from 1 January 2019, the National Bureau for



 **Canada**

Federal carbon "backstop" may apply to provinces/territories

Pricing carbon is one of the strategies by which Canada plans

Revenue has released additional guidance and clarifications to help businesses better understand the application of the VAT legislation, including a real estate guide and guidance on the VAT treatment of medicines and health products.

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to achieve a low-carbon economy. Provinces and territories that have not designed their own carbon pricing system or have put systems in place that do not meet the benchmarks set by the federal government will be subject to the federal "backstop" scheme.

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China

VAT rates to be reduced as from 1 April 2019

Further to Chinese Premier Li Keqiang's announcement on 5 March 2019 to reduce the VAT rates, a press release of the State Council's executive meeting on 20 March provides additional details about the package of VAT policy changes. The changes, which include a reduction in the 16%/10% VAT rates to 13%/9%, will apply as from 1 April 2019.

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European Union

Effect of no-deal Brexit on UK-registered EORI numbers

Should the UK leave the EU without any agreement with the bloc on the future UK-EU relationship, UK-registered Economic Operators Registration and Identification (EORI) numbers would become invalid in the remaining EU member states. Only after Brexit may a "new" EU EORI number be granted to companies that currently hold an EORI number that is obtained/registered in the UK.

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European Union

ECOFIN agrees implementing rules on VAT regime for ecommerce

At a meeting held on 12 March 2019, EU finance ministers agreed on two proposals published by the European Commission on 11 December 2018, namely, a proposal to amend the VAT Directive and Implementing Regulation 282/2011. The aim is to ensure a smooth transition to the new VAT rules for e-commerce that will become effective on 1 January 2021.

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United Kingdom

Brexit: Announcements on UK tariffs, Irish border controls in event of "no deal"

The UK government has announced a temporary import tariff schedule that will apply if the UK were to leave the EU without a deal. The government also has announced a unilateral, temporary approach to checks, processes and tariffs in Northern Ireland if the UK were to leave the EU without a deal.

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Other news

[Austria: VAT treatment of roaming services provided by foreign telecom companies](#)

[Bahrain: NBR reveals VAT return format](#)

[Bahrain: NBR publishes imports and exports VAT guide](#)

Belgium: VAT remains payable on tenant compensation for own fit-out works

Brazil: State of Sao Paulo introduces VAT incentive for automakers

Canada: 2019-2020 Manitoba budget highlights, including retail sales tax reduction

Colombia: Announcement on VAT on cloud computing, sales of goods from free trade zones

Denmark: VAT exemption for conference fees

Finland: VAT treatment of server room services referred to CJEU

Guatemala: Mandatory electronic invoicing introduced for certain government suppliers

India: Reduction recommended in GST rates for residential properties under construction

India: GST Council clarifies reduced tax rates on residential housing

Ireland: Proposed VAT amendments post-Brexit

Ireland: Proposed VAT amendments in event of no-deal Brexit

Ireland: New implementation date for Revenue guidance on VAT treatment of food supplements

Italy: Guidelines issued on post-Brexit treatment of cross-border movement of goods

Italy: First successful results of implementation of e-invoicing announced

Italy: New tax return form approved for quarterly VAT refund claims

Japan: Consumption tax rates – Special considerations for food and beverages

Luxembourg: Draft budget law for 2019 released, including VAT announcements

Oman: Excise law published

Oman: Update on introduction of VAT

Portugal: Deadlines for compliance with new invoice processing and storage rules postponed

Qatar: First excise tax returns due

Saudi Arabia: More VAT guidelines translated into English

Saudi Arabia: GAZT publishes VAT guide on Islamic Finance

Ukraine: 0% VAT rate proposed for international telecommunications services

United Arab Emirates: FTA releases additional clarification of VAT, excise tax issues

[United Arab Emirates: FTA publishes financial services VAT guide](#)

[United Arab Emirates: Duty rates on rebar and steel coil increase to 10%](#)

[United Kingdom: VAT on electronically supplied services, imported goods in no-deal](#)

[Brexit explained](#)

[United Kingdom: VAT recovery on specified EU supplies in no-deal Brexit explained](#)

[United Kingdom: VAT on hire purchase contracts](#)



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