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**Tariffs related to aircraft dispute suspended**

The United States and the European Union agreed to suspend all supplemental tariffs between them resulting from the large civil aircraft dispute for four months effective as soon as internal procedures on both sides are completed.

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**CJEU rules on VAT treatment of cross-border services**

The Court of Justice of the European Union has ruled on the VAT treatment of 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.

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Implementing regulation on tax facilities in SEZs

The Ministry of Finance has issued an implementing regulation with the detailed arrangements regarding the tax facilities available in special economic zones, including VAT and import duties provisions.

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Tax highlights of Budget 2021 for companies

Budget 2021 was delivered on 16 February 2021, with the theme “Emerging stronger together.” The Budget included GST measures in relation to the importation of low-value goods and business-to-consumer imported non-digital services.

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Budget outlines revenue trends and tax proposals

Budget 2021/22 was delivered on 24 February 2021, reflecting an improved outlook compared to the October Medium-Term Budget Policy Statement. Announcements included additional spending for the South African Revenue Service.

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VAT imposed on electronic services provided from abroad

VAT will be imposed on electronic services provided from abroad and used in Thailand by service recipients not VAT-registered in Thailand, with application to income received or expenses paid as from 1 September 2021.

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Cyprus: UK companies not obliged to appoint VAT fiscal representative in Cyprus
Czech Republic: Decision issued on VAT remission for respirators
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United Kingdom: Further tax policy announcements made and new consultations issued on “Tax Day”
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United States: State Tax Matters (12 March 2021), including indirect tax developments in Maryland, Missouri and Tennessee
United States: State Tax Matters (19 March 2021), including indirect tax developments in Iowa and Maryland
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