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## **Global Indirect Tax News**

Your reference for indirect tax and global trade matters

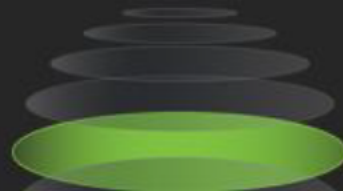
### **Featured articles**



**US**

**US increases tariffs on Chinese products and proposes more**

The additional duty rate applicable to "List 3" products of Chinese



**China**

**Tariffs increased on USD 60 billion worth of US imports**

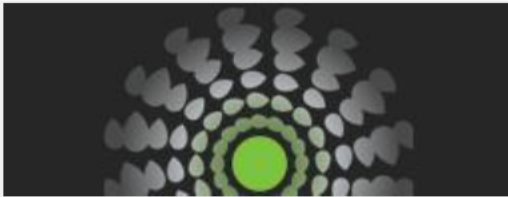
Effective 1 June 2019, the additional tariff rates already

origin has been increased from 10% to 25%, and there is a proposal for additional duty of up to 25% on a proposed fourth list of China-origin imports.

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imposed on 4,545 US-origin goods will be increased from 10% to 20% or 25% and from 5% to 10%, affecting USD 60 billion worth of imports from the US.

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**Austria**

### **Tax court rules on VAT treatment of roaming services**

Recent court decisions have shed some light on the criteria for determining whether telecommunications services supplied by telecommunications providers established in non-EU countries are subject to Austrian VAT.

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**India**

### **Levy of GST on "back office" support services upheld**

According to an appellate authority ruling, a wide range of back office support services provided by an Indian company to overseas clients should be treated as intermediary services for GST purposes, attracting GST of 18%.

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## Luxembourg

### **2019 budget law approved, including VAT measures**

The budget law was approved by the parliament on 25 April 2019 and published in the official journal on 26 April, including extension of the application of the super-reduced (3%) and reduced (8%) VAT rates from 1 May 2019.

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## Singapore

### **GST reverse charge on imported services**

The GST reverse charge on B2B imported services will commence from 1 January 2020. With less than eight months remaining before the new requirement takes effect, businesses yet to start the process of preparing for the reverse charge need to act.

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## Other news

[Austria: Draft bill addresses taxation of digital economy](#)

[Belgium: Belgian customs authorities: non-EU established entities cannot act as exporter](#)

[Belgium: New rules introduced for Tour Operators' Margin Scheme](#)

[Canada: Border Services Agency increases penalties from 1 April 2019](#)

[Colombia: Announcements on VAT procedures, tariffs and anti-dumping measures](#)

[El Salvador mutually recognizes AEO programs with Costa Rica, Guatemala and Panama](#)

[Finland: Supreme Administrative Court rules in two indirect tax cases](#)

[Finland: Foreign entities may be required to register for VAT in certain cases](#)

[France: CJEU rules failure to respond to VAT information request may be remedied](#)

[Germany: Highlights of VAT measures in draft annual tax act for 2019](#)

Greece: Recent VAT changes include implementation of EU vouchers directive

India: Sales tax imposed on royalties received by nonresident companies

India: High Court rules on validity of local entry tax imposed on goods

India: Enhancements to e-way bill for GST purposes and VAT amnesty announced

India: Procedures for sharing information between income tax and GST authorities formalized

Italy: New VAT rules enacted for online marketplaces

Italy: Recent customs and excise developments include guidance on "Fast Corridors"

Mexico: New tax rules for providers of ground transportation and food delivery services

The Netherlands: State Secretary proposes air transportation tax

New Zealand: Changes made to facilitate self correction of tax returns

Poland: Proposed changes to VAT law include introduction of split-payment mechanism

Portugal: New decree makes further revisions to invoicing requirements

Portugal: Mainland and autonomous region VAT rates reduced for electricity and natural gas

Portugal: New tax reporting requirements for inventory

Switzerland: Amendments to VAT and sector information published

Switzerland: Draft VAT publication on foreign entrepreneurs released for consultation

Switzerland: Changes proposed to VAT transport rules to clarify identity of supplier

Switzerland: Draft clarification issued on qualification for electronically supplied services

Thailand: Export control on dual-use items update

United Arab Emirates: Customs authority issues updates on certain policies and

procedures

United States: House taxwriters split on tax proposals to address climate change



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