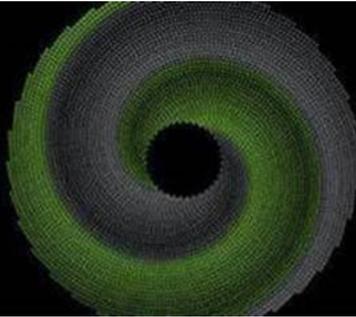


# Deloitte.

Global Tax &amp; Legal – Global Indirect Tax Newsletter | May 2020



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### COVID-19 updates



The situation remains fast-moving as governments take measures in response to COVID-19. The below tax@hand items represent the situation at the time of writing, and may have been overtaken by subsequent events. For all tax@hand COVID-19 updates, see the [COVID-19 page](#).

<b>OECD</b> Report released on how tax authorities can prepare for recovery from COVID-19	<b>Eurasian Economic Union</b> Trade and customs duty update	<b>Latin America</b> COVID-19 economic and fiscal measures	<b>Austria</b> Customs procedures changed in response to COVID-19
<b>Austria</b> Tax payment and filing deadlines extended in response	<b>Brazil</b> COVID-19: Tax and other financial measures approved	<b>Brazil</b> COVID-19: FAQs and additional	<b>France</b> VAT measures introduced to

to COVID-19		emergency tax measures published	address impact of COVID-19
India Overview of tax and regulatory incentives for manufacturers	Indonesia Additional tax relief announced and deadlines further extended in view of COVID-19	Indonesia Additional businesses eligible for tax incentives during COVID-19 pandemic	Ireland Guidance issued on temporary zero VAT rate for medical equipment and donations
Italy Indirect tax highlights of new decree include more tax payment deadline extensions	Italy Additional VAT relief announced	Italy New law decree introduces additional tax measures in response to COVID-19	Korea Tax reform measures enacted in response to COVID-19
The Netherlands Additional VAT measures in response to COVID-19	The Netherlands VAT rate reduced to 0% from 21% on protective face masks	Nigeria COVID-19: Economic, tax, and other fiscal stimulus measures	Panama Deadline to file tax returns and pay taxes extended due to COVID-19
Paraguay Tax filing and payment deadlines extended in response to COVID-19	Paraguay VAT installment payment option announced	Poland New legislation aims to support enterprises affected by COVID-19	Portugal COVID-19: VAT measures to support taxpayers and health care industry approved
Russia Tax reliefs and extensions to compliance deadlines announced in response to COVID-19	Russia Update on customs' procedural and other developments	Spain Additional economic and fiscal measures introduced to address impact of COVID-19	South Africa Additional tax relief measures announced in response to COVID-19
South Africa Finance minister provides more detail on additional COVID-19 tax relief measures	South Africa VAT considerations in light of demand for electronic services due to COVID-19	United Kingdom VAT zero-rating measures	Zimbabwe Expedited processing of VAT refunds announced

## Other news

**European Commission** proposes to delay entry into force of VAT e-commerce package

**European Commission** closes four infringement procedures over VAT quick fixes

**European Union:** CJEU rules on independent EU subsidiary as VAT fixed establishment of non-EU parent

**USMCA** to enter into force on 1 July 2020 as US progresses its implementation steps

**Australia:** GST withholding: Transitional treatment ending for residential sale contracts

**China:** Tax and trade measures approved to stimulate economic recovery

**Colombia:** DIAN issues new regulations on electronic invoicing

**Finland:** Overview of recent indirect tax updates

**Italy:** New guidance on proof of intra-EU transport released

**Italy:** CJEU rules that Italian financial transactions tax is compatible with EU law

**Peru:** Procedure introduced to use overpayment of corporate tax to offset other tax debts

**Russia:** Overview of recent VAT developments

**Russia:** Update on customs' procedural and other developments

**Saudi Arabia:** VAT rate to increase to 15% as of 1 July 2020

**Thailand:** Customs Department further extends voluntary disclosure program

**United Arab Emirates:** VAT return filing and payment deadline extended

**United Kingdom:** VAT zero-rating measures

**United States:** State Tax Matters (1 May 2020), including indirect tax developments in Puerto Rico and Washington

**United States:** State Tax Matters (8 May 2020), including indirect tax developments in Alabama, California, South Carolina, and Virginia

**United States:** State Tax Matters (15 May 2020), including indirect tax developments in Colorado, Illinois, Louisiana, Maryland, New Jersey, and Washington

**United States:** State Tax Matters (22 May 2020), including indirect tax developments in Texas and Utah



For the latest tax news and information from over 80 countries, visit [tax@hand](mailto:tax@hand) or download the [tax@hand](#) mobile app today.

[Learn more](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organization”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2020. For information, contact Deloitte Touche Tohmatsu Limited.