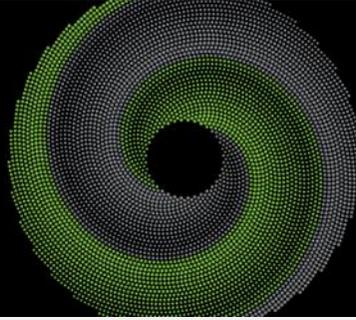


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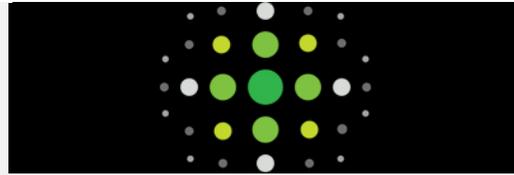


OECD

Report on pricing of carbon emissions

The OECD has released a new report on pricing carbon emissions through taxes and emissions trading. It analyzes the pricing of carbon dioxide (CO₂) emissions from energy use, including fuel excise taxes, carbon taxes, and tradable emission permit prices.

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OECD

Report on gig economy and VAT/GST

The OECD has also released a report on the impact of the growth of the sharing and gig economy on VAT/GST policy and administration, aimed at helping tax authorities design and implement effective VAT/GST policy responses, covering a range of potential solutions.

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New Zealand

Taxing social media

The tax authorities have issued a draft statement on tax issues for social media influencers, recognizing that they require tailored tax guidance for their nuanced circumstances. The draft statement includes income tax and GST issues, with a focus on barter transactions.

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Oman

Guidance on VAT registration by nonresidents

Following the introduction of VAT in Oman as from 16 April 2021, the tax authorities have issued additional guidance and clarification regarding simplified VAT invoices, VAT registration by nonresidents, and the policy for ongoing VAT registration.

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Other news

OECD: Reports published on digital resilience and tax policy in the COVID-19 environment

European Union: European Commission proposes new and ambitious business tax policy agenda

Australia: Additional benefits for accredited Trusted Traders

Australia: Increased excise relief for brewers and distillers

Czech Republic: Draft VAT legislation on e-commerce not yet passed on to Senate

El Salvador: Summary of main changes to monthly VAT and income tax withholding returns

Guatemala: Overview of VAT withholding and its effects on consumer businesses

Finland: Law changes to implement new EU VAT rules for e-commerce as from 1 July 2021 approved

Guatemala: Special electronic regime makes VAT credit refunds easier for qualifying exporters

Hungary: Key VAT proposals in summer 2021 tax package

India: Indirect tax observations, recommendations in Ministry of Finance annual grant report

Indonesia: Government to bear VAT on sales of certain properties

Indonesia: Types of vehicle on which luxury-goods sales tax is borne by the government expanded

Indonesia: New implementing regulations on special economic zones issued

Oman: Further VAT guidance clarifies treatment of supplies connected to special zones

Poland: Key points regarding CJEU ruling on Polish VAT rules for intracommunity acquisitions

Portugal: Tax authorities clarify when VAT reverse charge mechanism applies

Portugal: Deadlines extended for certain VAT returns, FY 2020 corporate income tax return

Portugal: Deadline for VAT registered UK entities to appoint tax representative extended

Russia: Update on VAT developments (March 2021)

Switzerland: SFTA amends guidelines on VAT consequences of COVID-19 financial assistance measures

United States: Legislation to reform energy tax incentives unveiled by Finance Committee Chairman

United States: Taxwriters debate clean energy, fossil fuel incentives at Finance Committee hearing

United States: State Tax Matters (30 April 2021), including indirect tax developments in Arkansas, Florida, Massachusetts, and West Virginia

United States: State Tax Matters (7 May 2021), including indirect tax developments in Kansas, West Virginia, and Wisconsin

United States: State Tax Matters (14 May 2021), including sales and use tax developments in Iowa and Oklahoma

United States: State Tax Matters (21 May 2021), including sales and use tax developments in Florida, Missouri, Tennessee, and Washington

United States: State Tax Matters (28 May 2021), including sales and use tax developments in Massachusetts



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