



Global Tax & Legal – Global Indirect Tax Newsletter | November 2019



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



**OECD**

#### **OECD releases a report on taxing energy use**

The OECD has released a report, *Taxing Energy Use 2019*, providing a snapshot of the current status of energy and carbon taxes in OECD and G20 members, tracking progress made, and recommending



**European Council**

#### **New rules to exchange VAT payment data**

The European Council has agreed a general approach on new measures to improve cooperation between tax authorities and payment services providers and to facilitate

how countries could improve the adoption of such taxes.

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the detection of tax fraud in cross-border e-commerce transactions.

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**European Union**

### **AG opines on VAT fixed establishment**

Advocate General Kokott of the Court of Justice of the European Union has delivered her opinion in a case concerning the concept of a VAT fixed establishment and, hence, the place of supply for VAT purposes for cross-border businesses.

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**Austria**

### **VAT treatment of foreign telecom roaming services**

An Austrian court has referred a question to the CJEU on the place of supply of telecommunication services provided by non-EU telecommunication providers to their (non-EU) customers while they are physically present in Austria.

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**Bahrain**



**China**

### Final phase of VAT registration

Bahrain introduced VAT registration in a phased approach. It has now been announced that businesses must register for VAT by 20 December 2019 if they have or expect to have, over a 12-month period, a VAT taxable turnover exceeding BHD 37,500.

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### Input VAT credits for domestic transportation services

The State Taxation Administration has issued guidance clarifying VAT issues including input VAT credit for domestic passenger transportation services, the VAT super credit, and issues for the transportation, real estate, and financial sectors.

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## Other news

**Albania:** Legislation on free customs zones and fees for special customs services amended

**Australia:** Queensland: Proposed changes to administration of mineral and petroleum royalties

**Austria:** Parliament approves 5% digital services tax, other changes, including a reduced VAT rate for electronic publications and the extension of VAT-exempt transactions

**Canada:** Important changes to the Ontario Rebate for Electricity Consumers

**Cyprus:** Administration Court rules on VAT treatment of catering services

**Czech Republic:** Implementation of temporary generalized reverse charge mechanism authorized

**Denmark:** Tax authorities issue guidance on VAT deduction for corrective invoices

**Ecuador:** Bill including significant tax measures presented to National Assembly

**France:** Electronic invoicing mandatory for very small-sized enterprises serving public sector

**Guatemala:** New law encourages transition to formal economy

**India:** CBIC issues circulars clarifying various aspects of GST, notification restricting ITC

**India:** WTO recommends withdrawal of various export promotion measures

**Japan:** SME merchant fee subsidy program introduced

**Malta:** Regulations published implementing EU VAT reform

**Mexico:** Final 2020 tax reform package approved by Senate

**The Netherlands:** 2020 legislative tax proposals approved by House of Representatives

**The Netherlands:** Supreme Court rules supply of alcoholic beverages not subject to reduced VAT rate

**The Netherlands:** Enforcement of the requirement to be established within the EU to be able to act as exporter postponed until 1 April 2020

**New Zealand:** Snapshot of recent developments (November 2019), including GST

**Portugal:** VAT reverse charge mechanism introduced for some supplies in forestry sector

**Portugal:** Invoice processing information reporting deadline further postponed

**Singapore:** Updated e-guide and FAQs on GST reverse charge on imported services issued

**Singapore:** FAQs on GST reverse charge updated

**South Africa:** South Africa's eligibility for US Generalized System of Preferences under review

**Thailand:** 7% VAT rate extended

**United Arab Emirates:** FTA publishes guidance on stockpiling of excise goods

**United States:** Ways and Means clears bills on e-cigarettes, HSAs, FSAs, prescription drug pricing

**United States:** Prospects for extenders remain uncertain, despite small signs of activity

**United States:** Treasury announces Opportunity Zone reporting requirements

**United States:** State Tax Matters (25 October 2019), including indirect tax developments in Hawaii, Louisiana and Washington

**United States:** State Tax Matters (1 November 2019), including indirect tax developments in California, Illinois, New York, North Carolina and Ohio

**United States:** State Tax Matters (8 November 2019), including indirect tax developments in Colorado, Massachusetts, Texas and Washington

**United States:** State Tax Matters (15 November 2019), including indirect tax developments in California, Illinois, Nebraska, New York, North Carolina and Oklahoma



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