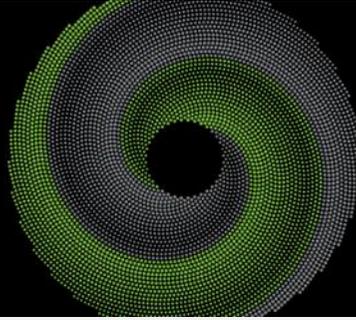


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Global Tax & Legal – Global Indirect Tax Newsletter | November 2020



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### Asia Pacific

##### Regional Comprehensive Economic Partnership agreement signed

Representatives from 15 countries in Asia Pacific have signed the RCEP, said to be the world's largest multilateral free trade agreement, covering more than a quarter of global trade. It is not yet known when the agreement will enter into force.

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#### India

##### Extension of mandatory GST e-invoicing

The Central Board of Indirect Taxes and Customs has issued a notification expanding the scope of GST e-invoicing as from 1 January 2021 to include all taxpayers with aggregate turnover exceeding INR 1 billion during any of the financial years 2017-18 onwards.

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**Indonesia**

### **Draft law for improvement of business climate**

A draft Omnibus Law on Employment Creation has been passed, comprising all of the laws that the government is amending to improve the ease of doing business as well as the business climate in Indonesia, including VAT and administrative provisions.

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**South Africa**

### **Principles regarding deductibility of VAT input tax**

Decisions of the courts have set forth key principles that apply regarding VAT input tax deduction, including that the immediate purpose of incurring costs is important in determining the deductibility of the related input tax.

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## **Other news**

**OECD:** Overview of OECD report on taxation of virtual currencies

**Eurasian Economic Union:** Update on customs developments

**European Union:** European Commission publishes October 2020 infringements package

**Albania:** Overview of guidance on new fiscalization rules affecting invoicing procedures

**Australia:** Weekly tax round-up (27 October 2020), including GST

**Brazil:** Supreme Court expected to decide that software licensing is subject to ISS, not ICMS

**Czech Republic:** Changes to VAT Act affect cross-border trade of goods within the EU

**Finland:** SAC issues VAT ruling on place of supply rules for data center services

**Germany:** MOF modifies definition of "supply of goods with installation"

**Guatemala:** SAT to implement electronic files, as part of efforts toward a paperless culture

**Hungary:** Temporary preferential VAT rate for newly constructed residential property proposed

**India:** CBDT notifies Equalization levy (Amendment) Rules, 2020

**Ireland:** Legislation on postponed import VAT accounting to be finalized by ministerial order

**Ireland:** EU MOSS VAT returns - what happens post Brexit?

**Italy:** Clarifications issued on indirect e-commerce transactions involving goods

**Korea:** VAT exemptions revised

**Korea:** Measures introduced to support taxpayers affected by typhoons

**Malta:** CJEU decision could impact VAT positions in Malta

**Mexico:** Legislation proposed to limit subcontracting would have tax implications

**The Netherlands:** VAT mitigation measures in response to COVID-19 further extended

**The Netherlands:** RETT rate changes for residential and nonresidential property approved by lower house

**Papua New Guinea:** Budget 2021: Consolidation for Growth

**Peru:** VAT proposed on cross-border supplies of services made through digital platforms

**Poland:** CJEU rules bad debt relief regulations are inconsistent with EU VAT law

**Portugal:** Deadlines extended for some VAT obligations, ruling issued on PDF invoices

**Portugal:** New levies on digital services will enter in force

**Qatar:** Dhareeba online tax management system operative

**Russia:** Update on customs developments

**Russia:** Update on VAT developments

**Spain:** Indirect tax highlights of recent legislation

**Taiwan:** Proposed amendments to bonded warehouse regulations announced

**United States:** State Tax Matters (6 November 2020), including indirect tax developments in Washington

**United States:** State Tax Matters (13 November 2020), including indirect tax developments in Kansas, New York and Washington

**United States:** State Tax Matters (20 November 2020), including indirect tax developments in Colorado and Washington

**United States:** State Tax Matters (27 November 2020), including indirect tax developments in California and West Virginia

**Zimbabwe:** Government introduces duty rebate for toothpaste manufacturers



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