



Global Indirect Tax News

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Featured articles



 **Colombia**

Constitutional Court revokes tax reforms

The Court has ruled that most of the 2019 tax reform law was unconstitutional due to procedural defects. The decision will apply as from 1 January 2020, but the tax reform law will remain in effect during 2019. New law will be presented to the Congress.



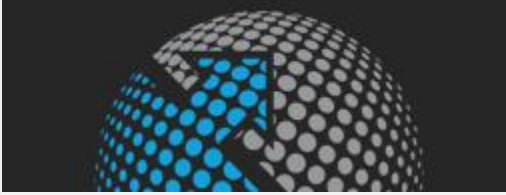
 **Denmark**

Rejected VAT refund claims reopened

A court has held that the tax authorities incorrectly denied VAT refunds to non-resident taxable persons who had failed to provide additional information to the tax authorities within the required one-month period in connection with a VAT refund application.

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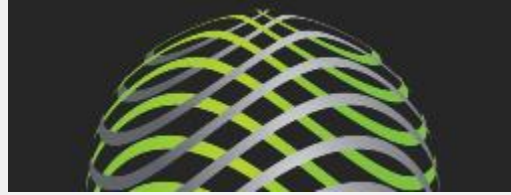


India

GST council recommends GST changes

Key recommendations of the GST Council at its 37th meeting held on 20 September 2019 include changes to the GST rates on various goods and services (to be introduced by notifications effective as from 1 October 2019) and amendments to GST law and procedures.

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The Netherlands

Ability to act as exporter

From 1 December 2019, only companies established in the EU customs territory will be able to act as exporter; this only applies with respect to the export of Union goods. Non-EU established companies should assess supply chains, Incoterms, and contracts.

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Other news

OECD: Publications released on various tax administration and policy issues

SACUM-UK: SACU and Mozambique conclude new economic partnership with UK

Albania: Legislation on free customs zones and tax payments amended

Australia: Fuel tax credits denied for fuel lost from service station storage tanks

Australia: Director penalty notice and ATO estimates regimes; expansion to GST

Australia: GST apportionment: Credit card issuing businesses

Australia: Weekly tax round-up (23 September 2019), including GST

Australia: Weekly tax round-up (14 October 2019), including GST

Brazil: Ruling addresses tax base calculation for PIS and COFINS

Brazil: ICMS deferral granted on imports into state of Rio de Janeiro

Brazil: Supreme Court allows purchasers IPI credit on exempt goods

China: First batch of tariff exclusion lists released

Denmark: Law program for 2019/20 contains VAT proposals

El Salvador: Update on amendments to law on industrial and commercial free trade zones

France: Mandatory electronic invoicing for B2B transactions in 2023-25 proposed

Germany: European Commission requests Germany to amend VAT obligation for digital marketplaces

Germany: CJEU rules that ATM-related services are not VAT exempt

Guatemala: Guidance issued on "bill-to ship-to" commercial transactions

Guernsey: 2020 budget recognizes need for revenue-raising measures

Indonesia: Plans for tax reform announced

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

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

New Zealand: GST rules for nonresident retailers selling low value goods to New Zealand consumers (Contact: Allan Bullock)

Portugal: Invoice processing and storage rules clarified

Qatar: GTA issues procedures for making tax payments

Saudi Arabia: Expansion of excisable goods

Serbia: Amendments to VAT law

Spain: Draft rules implementing EU VAT "quick fixes" published

Sweden: 2020 budget bill proposal presented by the government, Centre Party and Liberal Party

Switzerland: Supreme Court confirms financial sector intermediary services are VAT-exempt

Switzerland: Place of supply of services to groups of persons without legal

personality clarified

United Arab Emirates: New excise tax reporting requirements

United States: State Tax Matters (27 September 2019), including indirect tax developments in Alabama, Massachusetts, Rhode Island and Washington

United States: State Tax Matters (4 October 2019), including indirect tax developments in Kansas, Maine, Maryland, Minnesota, North Dakota, Texas and Wisconsin

United States: State Tax Matters (11 October 2019), including indirect tax developments in Colorado, Maine, Massachusetts, New Jersey and Utah

United States: State Tax Matters (18 October 2019), including indirect tax developments in Arizona, California and Virginia

Uruguay: Decree implements 2015 MERCOSUR decision on FTZs into law



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