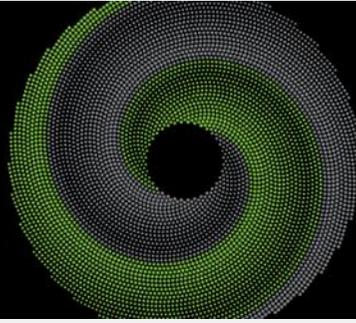


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Global Tax & Legal – Global Indirect Tax Newsletter | October 2020



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Your reference for indirect tax and global trade matters

### Featured articles



#### Global Trade

##### **Incorporating global trade compliance into a global supply chain**

Governments have increasingly turned to trade-related actions to enact domestic and international policy agendas. There are steps organizations may take towards effectively navigating such ever-changing global trade requirements.

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#### India

##### **Equalization levy and GST on e-certain commerce supplies**

An overview of India's new equalization levy on e-commerce transactions as from 1 April 2020 and of the interaction between the levy and the application of GST on certain cross-border electronic supplies made by nonresident e-commerce operators.

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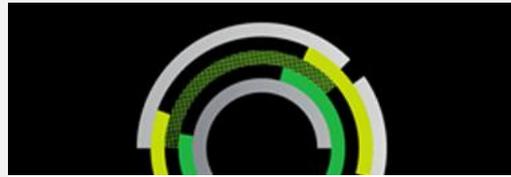


## Ireland

### Budget 2021 announced

On 13 October 2020, Ireland's Finance Minister presented Budget 2021, which included a reduction in the VAT rate for the tourism and hospitality sector from 13.5% to 9%, effective as from 1 November 2020 through 31 December 2021, and an increase in carbon tax.

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## Oman

### VAT law published

The Royal Decree promulgating the VAT law was published in Oman's official gazette on 18 October 2020. The legislation will come into effect on 16 April 2021, 180 days from the date of its publication in the gazette and VAT will apply as from that date.

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## Other news

[OECD: Tax Inspectors Without Borders annual report for 2020 released](#)

[OECD: Report published on taxation of virtual currencies](#)

[OECD: Report released on "green" budgeting and tax policy tools in light of COVID-19](#)

[European Union: European Commission launches new Customs Union Action Plan](#)

[Canada: Temporary BC PST rebate for corporations announced](#)

[China: Catalogue of technologies subject to export restrictions and prohibitions updated](#)

[Cyprus: VAT law amendment provides installment option](#)

[Egypt: Unified tax procedures law introduced](#)

[Finland: SAC issues VAT ruling on transfer of right to use immovable property](#)

[France: 2021 draft finance bill released](#)

[France: VAT grouping regime proposed](#)

[Guatemala: Tax considerations relating to the offsetting of accounts payable and receivable](#)

[Hungary: Overview of indirect tax measures in autumn 2020 tax package](#)

[India: Mandatory GST e-invoicing launched on 1 October 2020, with some relaxations](#)

[India: GST council recommends changes to return filing system](#)

[Indonesia: Regulation updates list of strategic taxable goods eligible for VAT exemption](#)

[Italy: Clarifications issued on indirect e-commerce transactions involving goods](#)

[Luxembourg: CJEU AG issues preliminary VAT ruling on provision of vehicles to nonresident staff](#)

[Luxembourg: Draft 2021 budget law presented to Chamber of Deputies](#)

[Peru: Extension of VAT exemption on importation and sale of books approved](#)

**Portugal:** Optional VAT payment via direct debit implemented

**Portugal:** Requirement to use certified invoicing software delayed for certain entities

**Portugal:** Unique document code (ATCUD) implementation delayed

**Saudi Arabia:** Real estate transfers exempt from VAT and subject to a new real estate transfer tax

**Saudi Arabia:** Tax filing and payment deadlines extended further

**Singapore:** Summary of responses to public consultations on draft income tax and GST bills issued

**Switzerland:** Partial revision of VAT rules proposed for cross-border e-commerce transactions

**Switzerland:** SFTA expands applicability of aid organizations' current place of supply rules

**United Kingdom:** UK tribunal rules Jersey advertising services structure not abuse of law for VAT

**United States:** State Tax Matters (2 October 2020), including indirect tax developments in Illinois

**United States:** State Tax Matters (9 October 2020), including indirect tax developments in Colorado

**United States:** State Tax Matters (16 October 2020), including indirect tax developments in Alabama

**United States:** State Tax Matters (23 October 2020), including indirect tax developments in Missouri and Vermont

**United States:** State Tax Matters (30 October 2020), including indirect tax developments at federal level and in Vermont



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