



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



Argentina

Foreign currency control rules imposed

The executive branch issued a decree on 1 September 2019 imposing currency controls on companies and individuals. The



Australia

Offshore suppliers of hotel accommodation

The GST law has been amended from 1 October 2019 to require offshore suppliers of rights to use commercial accommodation (e.g.

currency control regulations, which respond to the rapid devaluation of the Argentine peso, will apply from 1 September 2019 to 31 December 2019.

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hotel accommodation) in Australia to include these supplies in calculating GST turnover, to determine whether they must register for GST.

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China

Preferential VAT refund policy expanded

A more favorable VAT refund policy applies to certain manufacturing businesses from 1 June 2019. Designed to stimulate investment in various manufacturing industries, it will allow qualified businesses to obtain larger VAT refunds and to obtain them earlier.

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India

Measures to boost economic growth and exports

Finance Minister Nirmala Sitharaman has announced measures to boost economic growth and exports, including an automated process for the refund of GST input tax credits, digital processes for export clearances, and other trade incentives and simplifications.

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Mexico

2020 budget

On 8 September 2019, the president presented to Congress a series of proposed tax measures as part of the 2020 budget, including changes to the VAT law to require foreign providers of digital services to collect VAT from Mexican users and pay it to the tax authorities.

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The Netherlands

2020 budget

On 17 September 2019, the Ministry of Finance published the government's tax proposals for 2020, including indirect tax measures related to VAT (including electronic publications and the EU 'quick fixes'), real estate transfer taxes, and exemptions for insurance premium tax.

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Other news

OECD: Tax policy reforms 2019 report released

Argentina: Supply of certain basic foods to end consumers now zero rated

Australia: Full Federal Court issues decision on fuel tax credits

Australia: ATO releases tax gap estimate for small business

Australia: Luxury car tax removed from reimportations of luxury cars

Australia: Weekly tax round-up (28 August 2019), including GST

Australia: Weekly tax round-up (9 September 2019), including GST

China: Free Trade Zone expansion launched in Shanghai

Czech Republic: VAT amendments include certain rate reductions

Denmark: CJEU rules transfer of land with an old building is VAT-exempt

Denmark: Tax authorities rule on VAT treatment of voucher

Denmark: Tax authorities rule on VAT treatment of supply of fuel to ships on the high seas

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

France: Tax authorities rule on VAT treatment of public offerings of tokens

Germany: Audits focusing on insurance premium tax relating to intragroup contributions

Greece: Framework for e-books digital platform released for public consultation

India: Supporting manufacturer not entitled to export incentives benefit for direct exporter

India: Dbriefs webcast: Significant rulings under GST – Story so far and what lies ahead

Korea: Commissions received on wire transfer services subject to VAT

Korea: 2019 tax reform proposals announced

Malaysia: Dbriefs webcast: Service tax – New rules for foreign digital services providers

New Zealand: What's in the Tax Policy Work Programme?

New Zealand: Customs is also interested in your transfer pricing

South Africa: Certain customs duty rates to reduce in line with SADC-EU EPA

South Africa: Round up of recent tax developments (July 2019), including VAT

United States: State Tax Matters (23 August 2019), including indirect tax developments in Colorado, Nebraska, South Carolina and Washington

United States: State Tax Matters (30 August 2019), including indirect tax developments in Alabama, Arizona, Louisiana and Wisconsin

United States: State Tax Matters (6 September 2019), including indirect tax developments in Alaska, Arizona, Arkansas, Illinois, Iowa, New Hampshire and New Mexico

United States: State Tax Matters (13 September 2019), including indirect tax developments in Alabama, California, Connecticut, Illinois, Minnesota and South Carolina

United States: State Tax Matters (20 September 2019), including indirect tax developments in Arkansas and Massachusetts



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