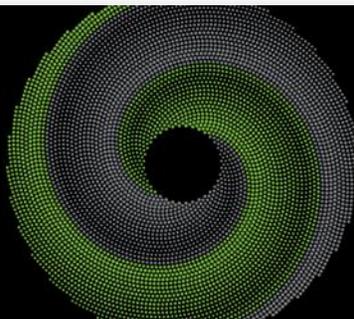




Global Tax & Legal – Global Indirect Tax Newsletter | September 2020



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



Tax policy reforms 2020 report

The OECD has published the latest edition of its annual report identifying major tax policy trends in OECD and certain other partner economies, including VAT and other indirect taxes. This report also covers fiscal measures introduced in response to COVID-19.

[READ MORE](#)



Combined assurance reviews

The ATO has announced a change to its tax assurance program for Top 1,000 taxpayers. The Top 1,000 income tax performance program will end in December 2020 and be replaced by the Top 1,000 combined assurance program, which will cover both income tax and GST.

[READ MORE](#)

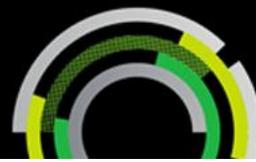


Canada

Sales tax registration for nonresidents

Various Canadian tax authorities have introduced or suggested the possibility of rules that may require nonresident vendors to register to collect sales tax. Given some recent announcements, Deloitte has assembled a roadmap to track these advances.

[READ MORE](#)



Hungary

Real-time invoice data reporting obligation

With the extension of the real-time invoice data reporting obligation from 1 January 2021, the Ministry of Finance announced a “grace period” for compliance, and there is an updated version of the schema for the provision of the obligation.

[READ MORE](#)



Ireland

Standard VAT rate reduced temporarily

The government has signed into law measures to improve the economy and assist businesses in response to COVID-19, including a temporary reduction to the standard rate of VAT from 23% to 21%, effective for six months from 1 September 2020.

[READ MORE](#)



Portugal

VAT e-commerce package published

A law has been published to transpose into Portuguese law the provisions of Council Directives (EU) 2017/2455 and 2019/1995 regarding the VAT treatment of distance sales and certain domestic supplies of goods (the e-commerce package).

[READ MORE](#)

Other news

Eurasian Economic Union: Update on Eurasian Economic Union customs developments (September 2020)

China: Guidance issued on tax measures for development of the Hainan Free Trade Port

Cyprus: Amendments to rules for assessment and collection of taxes published

El Salvador: Overview of requirements for amended tax returns to be accepted as definitive returns

Finland: Helsinki Administrative Court issues ruling on VAT fixed establishment

Finland: Helsinki Administrative Court rules on definition of insurance service

Finland: KATSO IDs to be replaced by Suomi.fi authorizations as from 2021

Finland: Tax Administration postpones project on VAT reporting due to COVID-19

Finland: Advance VAT ruling on services provided between non-EU head office and Finnish branch

France: Lessors of business premises may elect premise-by-premise VAT liability on rents

Guatemala: New box in monthly VAT return will display suppliers' formal compliance status

Hungary: UK-based VAT registered businesses obliged to appoint a fiscal representative

India: GST e-invoicing validations amended and new GST input tax credit statement introduced

Indonesia: Tax authorities introduce electronic objection procedures

Ireland: Temporary zero VAT rate for medical equipment and donations extended

Japan: Overview of Smart Customs Initiative 2020

Mexico: Maquiladoras must pay retroactive fees for VAT and excise tax certification

New Zealand: Snapshot of recent developments (September 2020), including GST

New Zealand: Snapshot of recent developments (October 2020), including GST

The Netherlands: Possible introduction of RETT changes on transfers of residential property

Oman: Excise tax to be levied on sweetened beverages from 1 October – a reminder

Portugal: VAT quick fixes transposed into domestic legislation

Portugal: New European Sales Recapitulative Statement approved

Portugal: VAT rate on supplies of electricity amended

Romania: Amendments to local sales and purchases list return published

Russia: Update on customs developments (September 2020)

Russia: Update on VAT developments (September 2020)

Saudi Arabia: Customs extends deadline for voluntary data correction program

United Kingdom: Winter Economy Plan includes new COVID-19 support measures

United States: State Tax Matters (28 August 2020)

United States: State Tax Matters (4 September 2020), including indirect tax developments in California

United States: State Tax Matters (11 September 2020), including indirect tax developments in California and Illinois

United States: State Tax Matters (18 September 2020), including indirect tax developments in Illinois and Minnesota

United States: State Tax Matters (25 September 2020), including indirect tax developments in South Carolina

Zimbabwe: New commercial clearing procedures announced



For the latest tax news and information from over 80 countries, visit tax@hand or download the [tax@hand](#) mobile app today.

[Learn more](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organization”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2020. For information, contact Deloitte Touche Tohmatsu Limited.