Global Indirect Tax News
Your reference for indirect tax and global trade matters

Featured articles

OECD

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.

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Australia

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.

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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.

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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.

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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.

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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).

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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**: 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

**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
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