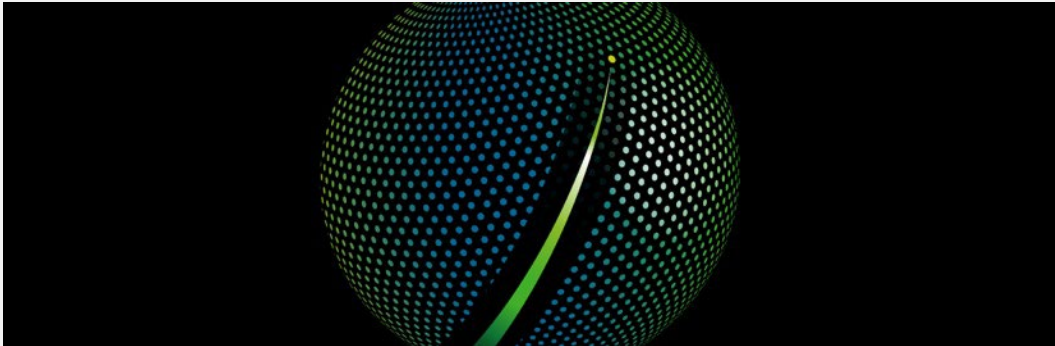


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European Union

Proposal for a modernised Union Customs Code

The EU has published proposals for “the most ambitious and comprehensive reform of the EU Customs Union since its establishment”. A new EU Customs Authority will oversee an EU Customs Data Hub, eventually replacing existing customs IT infrastructure.

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Germany

CJEU VAT judgment on lease of installed equipment

The CJEU has ruled that VAT exemption for leasing and letting of immovable property applies to the letting of permanently installed equipment and machinery if the latter constitutes a supply ancillary to a principal supply of leasing of immovable property under an agreement between the same parties.

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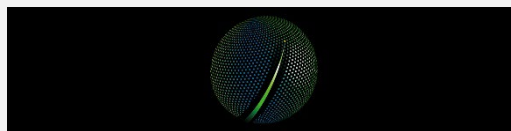


India

Amnesty scheme for export obligation

The central government has announced an amnesty scheme to provide a one-time facility to remedy defaults in meeting the export obligation under the Advance Authorisation and Export Promotion Capital Goods schemes by settling the additional customs duty payable.

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New Zealand

Carbon border adjustment mechanism

A CBAM can be used by governments to address climate change. The aim is to impose a carbon tariff on the importation of certain carbon-intensive goods. Recent developments in the EU and a number of countries mean this an important policy area to watch.

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