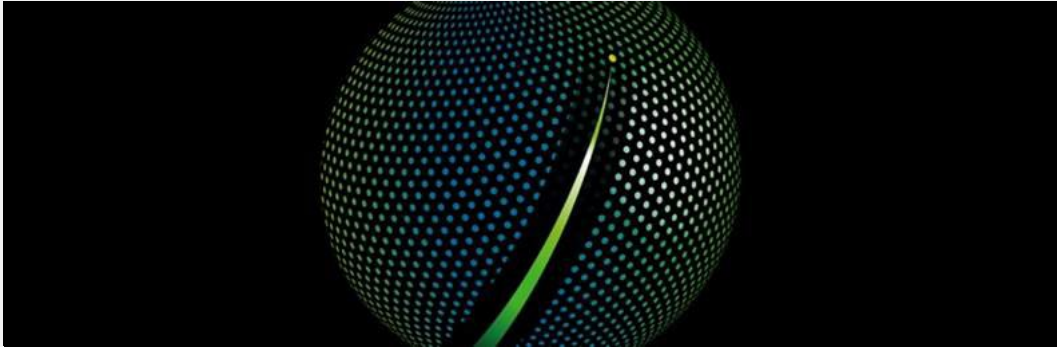


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Global Tax & Legal – Global Indirect Tax Newsletter | April 2023



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



Ghana

VAT and discounts and rebates

This article highlights the reasons for recent court decisions on the VAT treatment of discounts and rebates, summarizes the relevant provisions of the tax law, and highlights the importance of drafting and implementing accurate discount and rebate policies.

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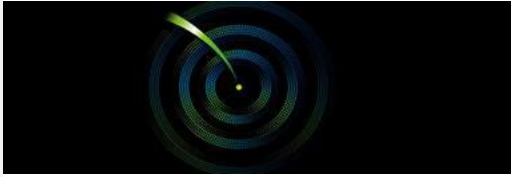


Malaysia

Proposed rollout of e-invoicing

The Inland Revenue Board shared a proposed timeline for the introduction of an electronic invoicing system, with implementation from 2023 to January 2027. Specific information on the type of e-invoicing system to be adopted has not yet been made publicly available.

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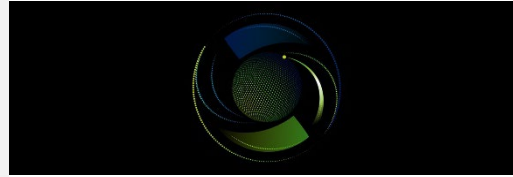


New Zealand

New GST platform rules

Under rules scheduled to take effect from 1 April 2024, GST will be payable by platforms on ride-sharing, food delivery, and short-term accommodation services. The rules extend the GST marketplace rules and will result in more businesses coming within the GST system.

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Saudi Arabia

Launch of SEZs

The Economic Cities and Special Zones Authority has announced the launch of special economic zones, the purpose of which is to provide investors with opportunities for regional and international growth by easing access to the Saudi Arabia market.

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Other news

[Brazil: ICMS on certain transfers of goods unconstitutional as from 2024](#)

[Germany: Federal fiscal court rules on limited partnership issues related to VAT groups](#)

[Indonesia: New VAT facility introduced for battery-based electric vehicles](#)

[Indonesia: Further guidance issued on VAT treatment of supply of foreclosed collateral](#)

[Ireland: Zero VAT rate for certain supplies of solar panels for private dwellings proposed](#)

[Ireland: Movement of Excisable Products manual updated](#)

[Malaysia: Update on tourism tax for digital platform service providers](#)

[Malaysia: Overview of customs duties order regarding goods covered under CPTPP](#)

[New Zealand: Complicated, confusing, and misunderstood... GST apportionment rules are changing](#)

[New Zealand: Leveraging the new taxable supply information requirements](#)

[Poland: Postponement of SLIM 3 VAT package until 1 July 2023](#)

[Poland: Draft bills on DAC 7 and CESOP reporting published](#)

[Portugal: Temporary VAT exemption introduced for selected food products](#)

[Saudi Arabia: ZATCA releases updated draft of e-invoicing implementation resolution](#)

[United States: State Tax Matters \(7 April 2023\), including indirect, sales and use tax developments in Washington and West Virginia](#)

[United States: State Tax Matters \(14 April 2023\), including indirect, sales and use tax developments in Kentucky](#)

[United States: State Tax Matters \(21 April 2023\), including indirect, sales and use tax developments in Arkansas, Missouri, and Tennessee](#)

[United States: State Tax Matters \(28 April 2023\), including indirect, sales and use tax developments in Arizona, Michigan, and New Mexico](#)



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