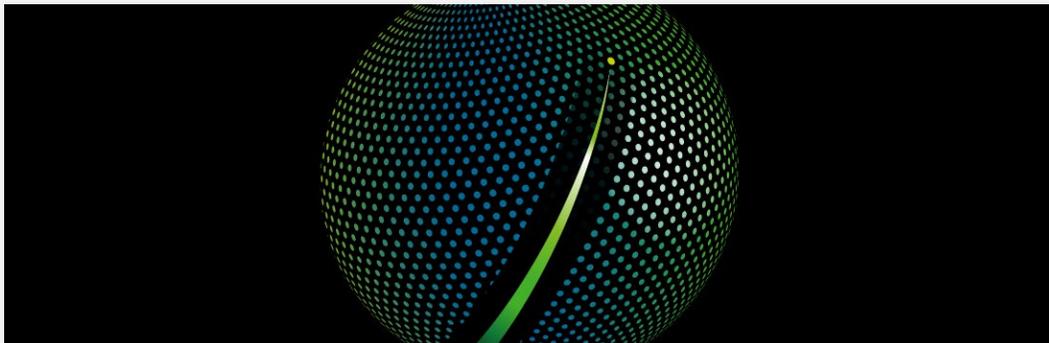


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Australia

Carbon import tariffs

Governments are considering new measures, such as carbon border adjustment mechanisms and new import tariffs, to curtail the effects of climate change. This is an area of policy to watch as governments come under pressure to adopt ambitious emission reduction targets.

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China

Draft VAT law

On 30 December 2022, a draft of the VAT law was published for a 30-day public consultation. The draft basically imports most current VAT rules, to provide a stable policy environment. However, it does introduce some changes, notably modifications to the creditable input VAT.

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Malaysia

Sales tax on low value goods

Sales tax on certain low-value goods sold online is scheduled to be imposed as from 1 April 2023. Amended legislation and guidance provide some clarity on how the sales tax will operate. However, there remain a number of areas that would benefit from clarification.

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Taiwan

Online sales tax registration

Amendments to the regulations governing tax registration for online sales came into effect on 1 January 2023. These require online sellers to include certain information when applying for tax registration and on websites and transaction applications.

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[Germany: VAT grouping rule in line with EU law](#)

[Germany: Certain supplies of services not subject to VAT as benefit in kind](#)

[Germany: VAT Act amended by Annual Tax Act 2022](#)

[Guatemala: Additional amendments to VAT regulation regarding requirements for tax documents](#)

[India: Tax highlights of Union Budget 2023 for foreign investors](#)

[Indonesia: New implementing regulation on VAT Law issued](#)

[Indonesia: New regulation on VAT facilities issued](#)

[Ireland: Zero VAT rate applies to COVID-19 testing kits](#)

[Ireland: Irish Revenue updates the Customs Export Procedures Manual for various changes](#)

[Malaysia: Amendments to Customs Act 1967 are in effect](#)

[Malaysia: Updates to sales tax exemptions include changes relevant to registered manufacturers](#)

[New Zealand: ESSTs - what are they and why there is no place for them in the tax system](#)

[Poland: Mandatory structured e-invoicing postponed until July 2024](#)

[Switzerland: SFTA publishes guidelines, transition rules on 2024 VAT rate increases](#)

[United States: State Tax Matters \(3 February 2023\), including indirect, sales and use tax developments in Arizona, Colorado, and Texas](#)

[United States: State Tax Matters \(10 February 2023\), including indirect, sales and use tax developments in Illinois and Missouri](#)

[United States: State Tax Matters \(17 February 2023\), including indirect, sales and use tax developments in Colorado, Illinois, Louisiana, Missouri, and South Dakota](#)



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