

## Global Indirect Tax News

Your reference for indirect tax and global trade matters

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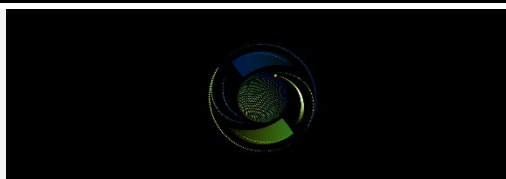


#### Belgium

##### Court rules toll manufacturer not a fixed establishment

The Court of Justice of the European Union has ruled that a Swiss company did not have a fixed establishment for VAT purposes in Belgium through the human and technical resources of its affiliated Belgian toller.

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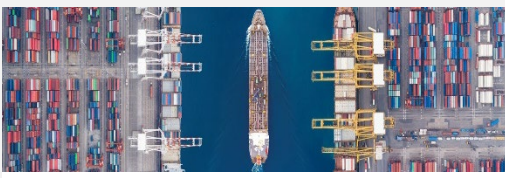


#### Brazil

##### Significant VAT reform approved

Brazil is proposing to replace its current multiple level (federal, state, and municipal) VAT system with a simpler dual VAT approach and an additional selective tax. The transition to the dual VAT system is expected to take place over a seven-year-period.

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## Ghana

### Upfront VAT payment for imports

From 6 June 2023, the tax authorities implemented mandatory upfront VAT payments for unregistered importers. The upfront payment of VAT is not a new tax but a compliance tool to ensure persons required to register for VAT do so and account for VAT accordingly.

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## Türkiye

### VAT rates increase

As announced on 7 July 2023, with effect from 10 July 2023, the standard VAT rate increased to 20% (from 18%) and the reduced VAT rate increased to 10% (from 8%). The reduced VAT rate of 1% remains unchanged. There were also changes to the scope of the reduced VAT rate.

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[European Union: Two steps forward, one step back: Council of the EU approves on B2B e-invoicing mandate in Romania and Germany, while France postpones implementation](#)

[Argentina: Tax on foreign currency purchase extended to payments for imported goods and services](#)

[Argentina: AFIP issues regulations on extended application of tax on foreign currency purchase](#)

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[Germany: Mandatory domestic B2B e-invoicing proposed under the Growth Opportunities draft act](#)

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[Guatemala: SAT issues guidance on advance payments for events](#)

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[India: Round-up of indirect tax rulings and other developments, March-April 2023](#)

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[Luxembourg: AG opines company directors are not VAT taxable persons](#)

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[Switzerland: Parliament approves revised VAT law and adoption of mandatory e-filing procedures](#)

[Thailand: Rules provided for tax invoices and receipts with digital certificate authentication](#)

[United Kingdom: Digital platform reporting regulations made](#)

[United States: State Tax Matters \(30 June 2023\), including indirect, sales and use tax developments in Kansas, Louisiana, Massachusetts, and New Mexico](#)

[United States: State Tax Matters \(7 July 2023\), including indirect, sales and use tax developments in Utah](#)

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

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