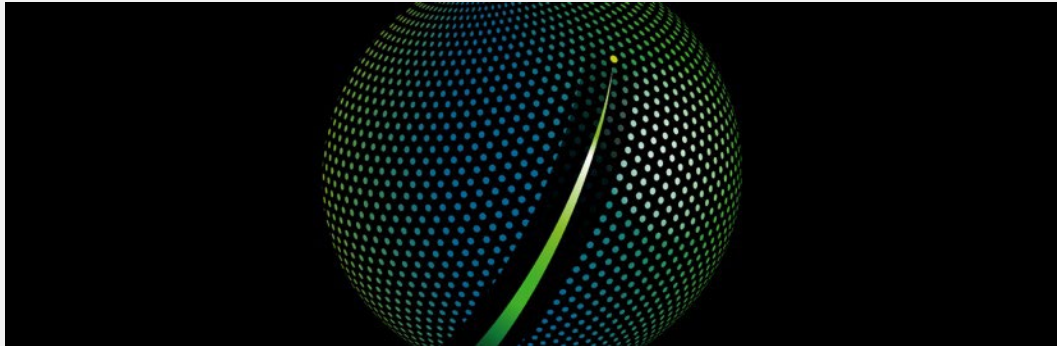


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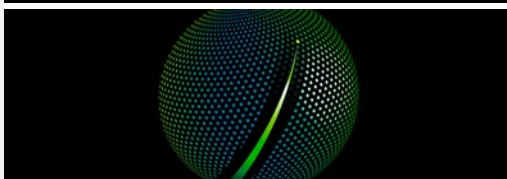
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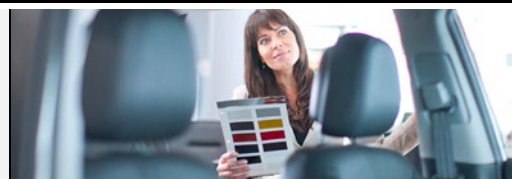


Latin America

Customs update

There have been a number of regulatory and policy developments in the Latin American region over the past few months that may affect the customs and global trade activities of many multinational companies, including in Argentina, Brazil, Colombia, Mexico and Peru.

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USMCA

Interpretation of automotive rules of origin

On 11 January 2023, an arbitral panel established under the United States-Mexico-Canada Agreement made public a final report, dated 14 December 2022, that resolved the dispute related to the interpretation of the USMCA's automotive rules of origin.

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Navigating austerity: A tax practitioner's perspective

This article provides a tax practitioner's perspective on how businesses can support themselves against current economic challenges, including the new realities of austerity, and sets out some proposals for the government's consideration.

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United Kingdom

Online platform deemed to be acting as principal

On 28 February 2023, the Court of Justice of the European Union issued its judgment in *Fenix International* that the operator of a digital platform is presumed to be the supplier of the services provided for VAT purposes.

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