

Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



Australia-UK

Free trade agreement enters into force

The Australia-United Kingdom Free Trade Agreement entered into force on 31 May 2023. The A-UKFTA is a comprehensive trade agreement covering a wide range of issues. Affected businesses should be reviewing the terms of the agreement to identify the potential benefits.

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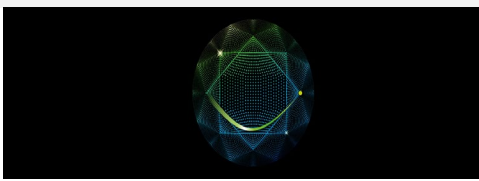


Botswana

New zero-rated and exempt supplies

The VAT Act was amended with effect from 3 May 2023, introducing new zero-rated and exempt supplies. VAT registered taxpayers were required to implement the amendment by 8 May; those unable to do so must account for VAT charged until their systems are amended.

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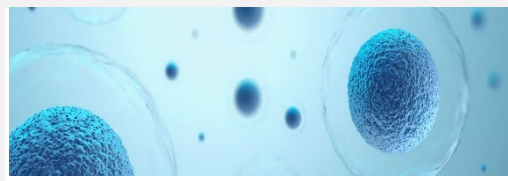


Czech Republic

Consolidation and austerity package

The government presented “Czech Republic in Shape,” its fiscal consolidation and austerity package for the next few years, at a press conference on 11 May. The package contains measures aimed at stabilizing the state budget and reducing inflation.

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India

Indirect tax rulings and other developments

There were a number of important GST rulings reported in November and December 2022. Rulings were also reported concerning customs duty, central excise duty, and service tax laws. There were also a number of other indirect tax developments in that period.

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Other news

[Australia](#): Point of consumption betting taxes: Victoria proposes increased rate of 15%

[Australia](#): Federal Budget 2023-24 tax developments

[Finland](#): Amendments to VAT Act proposed following Finland’s accession to NATO

[Finland](#): Summary of SAC rulings regarding right to deduct VAT on stock market listing costs

[India](#): Purchaser claiming input tax credit has burden of proving purchase is genuine

[Luxembourg](#): New circular addresses VAT consequences of employers providing company cars to staff

[Malaysia](#): Tourism tax regulatory updates (April 2023)

[Philippines](#): Regulations provide updates to VAT zero-rating certification

[Philippines](#): VAT returns no longer required to be filed monthly

[Philippines](#): VAT-registered persons allowed to continue to file VAT returns monthly

[Poland](#): Details of VAT intragroup transaction reporting published

[Poland](#): CJEU rules on VAT treatment of supply at electric vehicle charging points

[Poland](#): Draft bill mandating use of structured e-invoicing system approved

[Saudi Arabia](#): ZATCA announces criteria for selecting taxpayers in fourth wave of e-invoicing

[United States](#): State Tax Matters (5 May 2023), including indirect, sales and use tax developments in Georgia, Indiana, Michigan, and Wisconsin

[United States](#): State Tax Matters (12 May 2023), including indirect, sales and use tax developments in California, Colorado, Michigan, and Washington

[United States](#): State Tax Matters (19 May 2023), including indirect, sales and use tax developments in Alabama, Colorado, Michigan, North Carolina, and Washington

[United States](#): State Tax Matters (26 May 2023)



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