

Global Tax & Legal – Global Indirect Tax News | September 2023

Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



Tax Transformation Trends

2023 report

Deloitte's 2023 report on tax transformation trends covers key themes that emerged from Deloitte's research, including a global survey of 300 senior tax and finance executives and a series of qualitative interviews with the heads of tax at large multinational companies.

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Vietnam and Israel

Free trade agreement signed

Vietnam and Israel have signed a free trade agreement, covering trade in goods and services, and including rules on investments, rules of origin, technical barriers to trade, sanitary and phytosanitary measures, customs, trade remedies, and government procurement.

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Australia

ATO identifies GST compliance risks

The Australian Taxation Office has shared the GST compliance risk areas it is focusing on with public groups and multinational enterprises. Also, the ATO is moving into its "Next Actions" campaign for groups previously subject to an assurance review.

United States

The dichotomy of digital technology for indirect tax

Digital tax technologies continue to evolve, with tools that are transforming how US organizations manage the indirect tax process. But the technology itself is increasingly becoming a focus of indirect tax, including sales tax, from a growing number of state tax regimes.

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Other news

OECD: 2023 report on tax policy reforms released European Union: CESOP Implementation Monitor - update 6 September 2023 Belgium: VAT guidance issued on cars provided by foreign employers to resident employees **Cambodia**: New procedure for requesting VAT credits and refunds issued Czech Republic: Potential VAT rate changes could occur for 2024 Czech Republic: Taxes in the digital era: How is the Czech Republic doing? Germany: CJEU rules municipal spa tax not consideration for supply Germany: Federal Cabinet approves draft law expanding VAT exemptions in the financial sector Greece: DAC 7 directive transposed into domestic law Guatemala: Period for voiding electronic tax documents limited India: GST council 51st meeting clarifies taxation of online gaming, horse racing, casinos Malaysia: Amendments to Free Zones Regulations 1991 are in effect Malaysia: Sales tax and service tax updates (August 2023) Malaysia: Amendments to Excise Regulations 1977 are in effect **New Zealand**: Snapshot of recent developments (August 2023) Philippines: VAT updates for RBEs under revised CREATE implementing regulations South Africa: Discussion paper sets out plans for future modernization of value-added tax system United States: State Tax Matters (1 September 2023), including indirect, sales and use tax developments in Missouri and Ohio United States: State Tax Matters (8 September 2023), including indirect, sales and use tax developments in California and South Carolina United States: State Tax Matters (15 September 2023), including indirect, sales and use tax developments in California, Louisiana, Michigan, Missouri, Rhode Island, and **Tennessee**

<u>United States</u>: State Tax Matters (22 September 2023), including indirect, sales and use tax developments in Illinois and Missouri

United States: State Tax Matters (29 September 2023), including indirect, sales and use tax developments in Colorado, Tennessee, and Texas

<u>Vietnam</u>: Circular updates provisions for determination of origin for imports and <u>exports</u>

Vietnam: Ministry of Finance responds to proposed amendments to import-export regulations



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