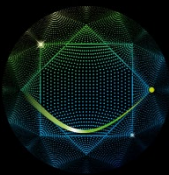




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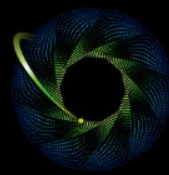


Canada

Trade measures relating to China announced

In August and September the government announced a series of important trade and tariff-related measures relating to China in key economic sectors to align with measures taken by Canada's major trading partners.

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Finland

Increase to standard VAT rate

The standard VAT rate will increase from 24% to 25.5% as from 1 September 2024. Changes to the application of the reduced VAT rates are also under preparation, including a potential increase in the 10% reduced VAT rate to 14%.

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New Zealand

Customs value of imported goods

The High Court has held that certain licensing and royalty payments made by an importer to its parent company for intellectual property, and relating to post-importation activities, should be included in the customs value of the imported goods.

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United Kingdom

Tax policy announcements

The government has announced that the Autumn Budget will take place on 30 October 2024. The government has also made a number of tax policy announcements, including the imposition of VAT on private school fees from 1 January 2025.

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European Union [European Commission publishes Annual Report on Taxation 2024](#)

European Union [CJEU transfers jurisdiction to give preliminary rulings to General Court in six areas](#)

Australia [ATO publishes draft determination on GST treatment of supplies of sunscreen](#)

Cambodia	Special tax audit unit established within General Department of Taxation
Colombia	Tax reform bill presented to Congress intended to increase tax revenue
Cyprus	End of temporary zero VAT rate for essential items
Ghana	Key tax and regulatory highlights of 2024 mid-year budget review
India	CBIC issues notifications and circulars following GST council recommendations
Malaysia	Updated service tax guide available on services of certain club and venue operators
Malaysia	Sales tax guide available regarding disposals of certain goods
Malaysia	Service tax updates regarding repairs and maintenance services
New Zealand	Increasing Inland Revenue activities focus on taxpayer compliance
New Zealand	Inland Revenue releases guidance on GST on managed funds
Poland	Ministry of Finance publishes bill extending SME VAT exemption
Poland	Updates from KSeF consultation meeting
Portugal	Madeira's reduced VAT rate to decrease as from 1 October 2024
Saudi Arabia	Customs duty on specific electrical items increases
Taiwan (China)	Legislative Yuan passes amendments to VAT Act
Thailand	Extension to 7% VAT rate
United Kingdom	HMRC publishes additional guidance on reporting rules for digital platforms
United States	State Tax Matters (2 August 2024), including indirect, sales and use tax developments in Iowa, South Carolina and Tennessee
United States	State Tax Matters (9 August 2024), including indirect, sales and use tax developments in California, Colorado, Mississippi and Pennsylvania
United States	State Tax Matters (16 August 2024), including indirect, sales and use tax developments in Illinois
United States	State Tax Matters (23 August 2024), including indirect, sales and use tax developments in Tennessee
United States	State Tax Matters (30 August 2024), including indirect, sales and use tax developments in Maine, Michigan and Wisconsin
United States	State Tax Matters (6 September 2024), including indirect, sales and use tax developments in Texas
United States	State Tax Matters (13 September 2024), including indirect, sales and use tax developments in Arizona, Iowa and Texas
United States	State Tax Matters (20 September 2024)
Vietnam	Semiconductor industry: Investment support and incentive policies

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