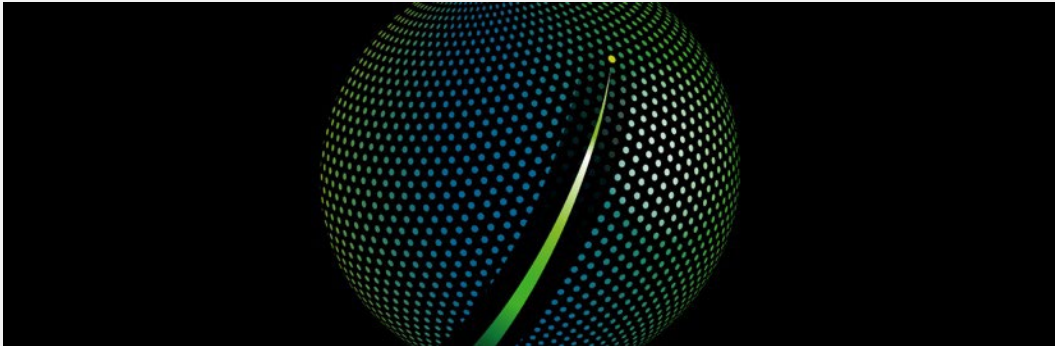


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The Egyptian Tax Authority has released guidelines on the implementation of the VAT reverse charge mechanism for imported services. The key points relate to mandatory VAT registration and penalties for non-compliance.

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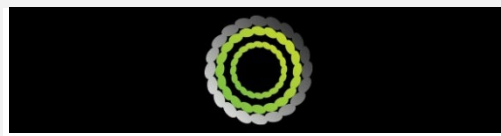


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Challenges of the digital economy

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A director is not a taxable person

The Court of Justice of the European Union has ruled that a natural person acting as a director of a commercial company is not a taxable person for VAT. This decision may have an impact on directors and companies in Luxembourg.

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