



Global Indirect Tax News

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Featured articles



OECD **Report on** **consumption tax trends**

The OECD's annual report on consumption tax trends provides comparative data on consumption taxes, highlighting governmental efforts to improve the performance of VAT systems and combat fraud and noncompliance.

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European Union **SME VAT rules** **for small enterprise**

On 1 January 2025, the EU introduced a small and medium-sized enterprise VAT scheme for businesses that trade cross-border. The scheme is optional. It aims to reduce administrative burdens and encourage EU cross-border trade.

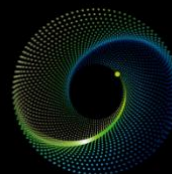
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Deloitte podcast **E-invoicing and** **e-reporting**

In this podcast, specialists from Deloitte's E-invoicing Center of Excellence discuss the regulatory landscape, the strategic importance of e-invoicing, and the complexities of navigating country-specific requirements.

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Canada **Temporary GST/HST** **holiday on certain items**

A two-month 'GST holiday' has been announced on certain goods, including prepared foods, alcohol, restaurant meals, children's clothing and toys, and books, running from 14 December 2024 to 15 February 2025.

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Other news



Australia	<u>Tax governance reports for Top 500 and Next 5,000 taxpayers published</u>
China	<u>VAT law ratified</u>
Greece	<u>Deadlines for mandatory issuance of e-delivery notes postponed</u>
Guatemala	<u>Simplified tax regimes proposed for producers of handicrafts and agricultural sectors</u>
India	<u>GST input tax credit on construction of premises used for leasing not restricted</u>
Italy	<u>Stricter requirements for foreign entities acting via VAT representative implemented</u>
Japan	<u>Podcast: Customs audits—what to expect and when</u>
Luxembourg	<u>District Court issues decision regarding VAT on directors’ fees</u>
Malaysia	<u>Observations regarding implementation of e-invoicing by first group of taxpayers</u>
Malaysia	<u>Indirect tax legislative amendments relating to “Pulau 1” are in effect</u>
Netherlands	<u>Decrees provide policy changes affecting VAT position of holding companies</u>
Poland	<u>Update on various legislative changes to VAT system</u>
Qatar	<u>Plan to apply excise tax on sweetened beverages</u>
Taiwan (China)	<u>Guidance released on GUI issuance and VAT declaration by domestic business entities</u>
United Kingdom	<u>Statutory levy on gambling operators announced</u>
United States	<u>State Tax Matters (6 December 2024), including indirect, sales and use tax developments in California, Maryland and Texas</u>
United States	<u>State Tax Matters (13 December 2024), including indirect, sales and use tax developments in Illinois, Louisiana and Washington</u>
United States	<u>State Tax Matters (20 December 2024), including indirect, sales and use tax developments in Arizona, Illinois, Texas and Washington</u>
Vietnam	<u>Draft legislation to amend special sales tax law published</u>

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