



## Global Indirect Tax News

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#### Australia GST and cash dispensing machines

The Administrative Appeals Tribunal has determined that GST applied to fees paid by customers for cash dispensing services supplied in gambling venues. Unlike conventional ATMs, access to the cash-dispensing service required intervention by venue staff.

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#### Ghana Imposition of levies on imports of services

The High Court has ruled that certain statutory levies applied to the total value of imported services, regardless of the amount that was subject to VAT. The court also considered the apportionment of taxable and exempt supplies made by the business.

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#### Switzerland New e-commerce rules

The revision of the VAT law adopted by parliament in June 2023 will come into force on 1 January 2025. The revised law includes a wide range of changes, most significantly with respect to the VAT treatment of e-commerce. Further guidance on the changes is expected.

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#### Thailand VAT refund claims for travelers

The tax authorities have notified the rules, criteria, and conditions effective from 1 December 2023 for travelers leaving Thailand to claim a VAT refund on goods purchased from VAT registrants, where the goods are intended to be taken out of the country.

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<b>Switzerland</b>	<a href="#"><u>SFTA updates VAT accounting and invoicing guidelines</u></a>
<b>Switzerland</b>	<a href="#"><u>Revision of VAT law confirmed and draft of amended VAT ordinance published</u></a>
<b>Türkiye</b>	<a href="#"><u>Deadline for submission and payment of VAT declarations extended</u></a>
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