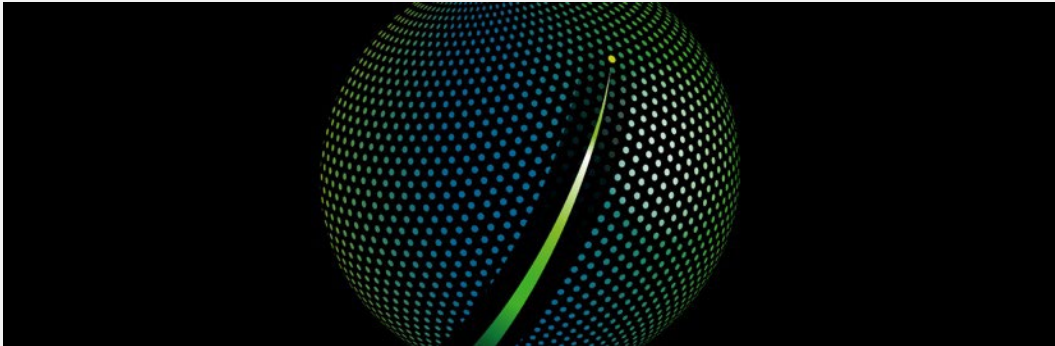


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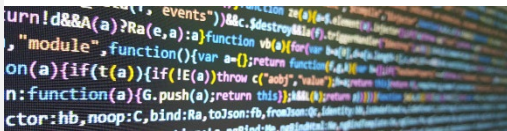
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## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### Belgium

##### Draft law on B2B e-invoicing

The government has submitted a draft law to parliament, which would amend the VAT Code to introduce an electronic invoicing obligation. If enacted, the law would establish a requirement for the exchange of structured e-invoices between taxpayers from 1 January 2026.

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#### Nigeria

##### Nonresident suppliers of electronically supplied low-value goods

The Federal Inland Revenue Service issued a notice postponing (from 1 January 2024) implementation of the collection and remittance of VAT by non-resident suppliers of electronically-supplied goods. There is no new effective date.

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## Poland

### KSeF implementation postponed

The minister of finance has announced that the mandatory introduction of the National e-Invoicing System (KSeF) will be postponed. A new implementation date was not specified. It is highly likely that the new implementation date will not be earlier than January 2025.

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## United Kingdom

### Proposed introduction of CBAM

The government intends to implement a carbon border adjustment mechanism by 2027, targeting imports of carbon-intensive products such as aluminium, cement, ceramics, fertilizer, glass, hydrogen, iron, and steel. There will be consultation on the design and delivery.

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[Spain: New requirements for electronic systems and programs for invoicing processes](#)

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[United States: State Tax Matters \(12 January 2024\), including indirect, sales and use tax developments in Colorado, Illinois, Indiana, and Texas](#)

[United States: State Tax Matters \(19 January 2024\), including indirect, sales and use tax developments in Colorado](#)

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