



Global Indirect Tax News

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Featured articles



Global

Deloitte 2024 Global Tax Policy survey

Deloitte has surveyed more than 1,000 tax and finance executives for the 2024 Global Tax Policy Survey, to understand the impact that five key themes are having on shaping the changing global tax landscape, and their ranking in the eyes of industry leaders.

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Brazil

Draft legislation on VAT reform

Brazil's Chamber of Deputies approved draft legislation to further regulate the VAT reform passed in December 2023. Under the reform, a dual VAT will be implemented from 2026, with a federal VAT and a state and municipal VAT, and a new federal excise tax.

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China

VAT and voluntary carbon market

The hearing on China's first VAT-related case concerning sales of China Certified Emission Reductions commenced on 3 June 2024. The case is to determine whether a seller of CCERs has any obligation to issue VAT special invoices to the buyer.

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United Arab Emirates

Voluntary disclosure program

Dubai Customs has provided a framework of the voluntary disclosure program, to encourage importers and exporters to disclose unintentional errors or violations committed during customs procedures, and potentially benefit from waivers of customs fines.

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Argentina

[New incentive regime for large investments introduced](#)

Belgium

[FPS Finance publishes e-invoicing FAQs and plans list of approved software solutions](#)

Brazil

[Senate approves draft bill revoking individual tax exemption on imports up to 50 USD](#)

Costa Rica	Resolution indicates that taxpayers exempt from VAT must still file VAT returns
Cyprus	Extension to temporary zero VAT rate for essential items
El Salvador	Relevant considerations regarding issuance of electronic tax documents
Guatemala	Provisional invoice (FACP) for exporters introduced
Hong Kong SAR	Proposal to resume collection of hotel accommodation tax as from 1 January 2025
India	Recommendations arising from 53rd meeting of GST council
India	Tax highlights of Union Budget 2024
Luxembourg	How will VAT change as from 1 January 2025?
Malaysia	Overview of updates to service tax general guide and certain industry guides
Malaysia	Service tax updates regarding logistic services and maintenance services
Malaysia	Updated service tax guide available on brokerage and underwriting services
Malaysia	Updated guide available on service tax treatment of logistic services
Malaysia	Updated service tax guide available on consultancy, training, and coaching services
Malaysia	Updated service tax guide available on accommodation services
Paraguay	New shopping tourism regime seeks to stimulate border tourism
Poland	DAC 7 rules become law
Portugal	CJEU rules that Madeira free zone regime is not aligned with EU state aid regulations
Portugal	Government program to boost business competitiveness includes VAT measures
Saudi Arabia	Tax amnesty extended to end of 2024
Singapore	IRAS seeks comments on draft e-Tax Guide on adopting InvoiceNow requirements
Switzerland	Upcoming VAT changes: Considerations for the health sector
Switzerland	Upcoming VAT changes: Publication of draft guidelines on e-commerce
Switzerland	Upcoming VAT changes: Considerations for the financial sector
Thailand	Updated guidance provided on application of certain penalties and surcharges
United States	State Tax Matters (5 July 2024), including indirect, sales and use tax developments in Tennessee and Texas
United States	State Tax Matters (12 July 2024), including indirect, sales and use tax developments in Alabama, California, Massachusetts, Minnesota, North Carolina and Texas
United States	State Tax Matters (19 July 2024), including indirect, sales and use tax developments in Kansas, Missouri, Oklahoma, Texas, Vermont and Washington
United States	State Tax Matters (26 July 2024), including multistate indirect, sales and use tax developments
Vietnam	Temporary 8% VAT rate extended until 31 December 2024

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