



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



European Union

Toll manufacturer not a fixed establishment

The Court of Justice of the European Union has issued a decision concerning whether a controlled company or a group company is to be regarded for VAT purposes as a fixed establishment of the parent company or another group company.

[READ MORE](#)



European Union

Failure to agree on ViDA proposals

On 21 June 2024, at the EU's Economic and Financial Affairs Council, EU member states again failed to reach agreement on the VAT in the Digital Age proposal. Estonia continues to oppose the current proposal due to concerns about the new deemed supplier regime.

[READ MORE](#)



Canada

Second phase of CARM project

On 21 October 2024, Release 2 of the Canada Border Services Agency Assessment and Revenue Management system will go live. At that point, CARM will be the official platform for importers to assess and pay duties and taxes on commercial goods imported into Canada.

[READ MORE](#)



Poland

KSeF implementation postponed further

The Ministry of Finance has announced that the implementation of mandatory introduction structured e-invoicing and the National e-Invoicing System (KSeF) has been postponed until 2026, to allow for the rebuild of the e-invoicing system infrastructure.

[READ MORE](#)



Other news



Denmark

[New obligation to report VAT partial deduction rate](#)

Germany

[Draft law approved by Federal Cabinet includes various VAT changes](#)

Germany

[BFH refers three cases to CJEU on VAT apportionment for accommodation services](#)

Malaysia	<u>Amendments to Income Tax Act and Labuan Business Activity Tax Act enacted</u>
United Arab Emirates	<u>FTA publishes VAT public clarification on manpower and visa facilitation services</u>
United States	<u>State Tax Matters (7 June 2024), including indirect, sales and use tax developments in Pennsylvania</u>
United States	<u>State Tax Matters (14 June 2024), including indirect, sales and use tax developments in Arizona, South Carolina and Utah</u>
United States	<u>State Tax Matters (21 June 2024), including indirect, sales and use tax developments in California, Ohio, Oklahoma and Vermont</u>
United States	<u>State Tax Matters (28 June 2024), including indirect, sales and use tax developments in Arizona, Michigan and South Carolina</u>

[Back to top](#)

For the latest tax news and information from over 90 countries, visit tax@hand or download the [tax@hand](#) mobile app today.

[LEARN MORE](#)



This document is confidential and it is not to be copied or made available to any other party. Deloitte LLP does not accept any liability for use of or reliance on the contents of this document by any person save by the intended recipient(s) to the extent agreed in a Deloitte LLP engagement contract.

If this document contains details of an arrangement that could result in a tax or National Insurance saving, no such conditions of confidentiality apply to the details of that arrangement (for example, for the purpose of discussion with tax authorities).

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. [Please click here to learn more about our global network of member firms.](#)

© 2024 Deloitte LLP. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.