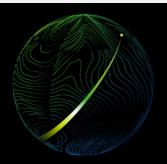
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Global Tax & Legal - Global Indirect Tax News | March 2024



## Global Indirect Tax News

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#### Featured articles





#### **Australia**

Court judgment in Hannover Life

The Full Court of the Federal Court of Australia dismissed the Commissioner of Taxation's appeal in the Hannover Life litigation. The case addressed foundational issues of GST recovery and apportionment, particularly relevant for the financial services and property sectors.

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#### Japan

**Proposed changes to** taxation of online platforms

On 1 April 2025, Japan intends to introduce changes to the taxation of online platforms, as announced by the Ministry of Finance in the 2024 tax reform proposals. The draft law was submitted to parliament on 2 February 2024.

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#### **New Zealand**

Offshore gambling duty postponed

Parliament has introduced amending legislation that would tax offshore online gambling by introducing an offshore gambling duty with effect as from 1 July 2024. The duty has been designed to align with the GST rules for the supply of remote services to allow existing systems to be used.

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#### **United Kingdom**

**Consultation on CBAM** 

The government has opened a consultation on the design and administration of the future UK carbon border adjustment mechanism, following the December 2023 announcement that it intends to introduce a UK CBAM, to take effect from 1 January 2027.

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### Other news



**OECD** 

IFCMA paper published on product-level carbon intensity metrics

**European Union** Deloitte CESOP Implementation Monitor [delete if not updated]

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Australia	Tariff removals to streamline compliance and reduce costs for business
Belgium	Agreement to reinstate 6% VAT rate on demolition—reconstruction of rental properties
China	Government updates various export control catalogues
Egypt	Law introduces incentives for green hydrogen production projects
Finland	New CESOP guidance issued by tax authorities
Germany	Upper house of parliament approves business tax reform bill
Ghana	Emissions levy introduced on specified business sectors and motor vehicles
Guatemala	SAT introduces suggested prepopulated VAT returns for small taxpayers
Guatemala	Changes to procedures for exporters to request electronic VAT credit refunds
Guatemala	Requirement introduced for importers to register alternate addresses
Hong Kong	Key tax measures in 2024-25 Budget
Indonesia	VAT facility on sale of certain qualifying battery-based electric vehicles extended
Indonesia	LST facility introduced for qualifying battery-based electric vehicles
Japan	Podcast: Preparing for changes to the taxation of online platforms
Malaysia	Amendments to sales tax regulations affect certain applications and submissions
Malaysia	Sales tax legislative amendments affect certain exemptions
Malaysia	Amendments to sales tax regulations affect certain applications and submissions
Malaysia	Legislative and regulatory updates relating to sales tax on low-value goods
Malaysia	IRB issues software development kit and updated guidelines relating to e-invoicing
Netherlands	AG Kokott considers pension funds not comparable to investment funds
New Zealand	Tax policy guide for 2024: What to expect and when
New Zealand	Proposed amendments to the 2023-24 tax bill released
Poland	Further details on proposed changes to KSeF
Poland	Zero VAT rate for food products will not be extended
Portugal	Summary of clarifications relating to VAT rates for food and beverage services
Portugal	Additional guidance provided on CESOP obligations, application of reduced VAT rate
Taiwan	MOF ruling confirms qualified late payment interest not sales amount for VAT purposes
United States	State Tax Matters (1 March 2024), including indirect, sales and use tax developments in California, Illinois and Massachusetts

United States	State Tax Matters (8 March 2024), including indirect, sales and use tax developments in Illinois, New Jersey and New York
United States	State Tax Matters (15 March 2024), including indirect, sales and use tax developments in Washington and Wyoming
United States	State Tax Matters (22 March 2024), including indirect, sales and use tax developments in Indiana and Louisiana
United States	State Tax Matters (29 March 2024), including indirect, sales and use tax developments in South Carolina
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