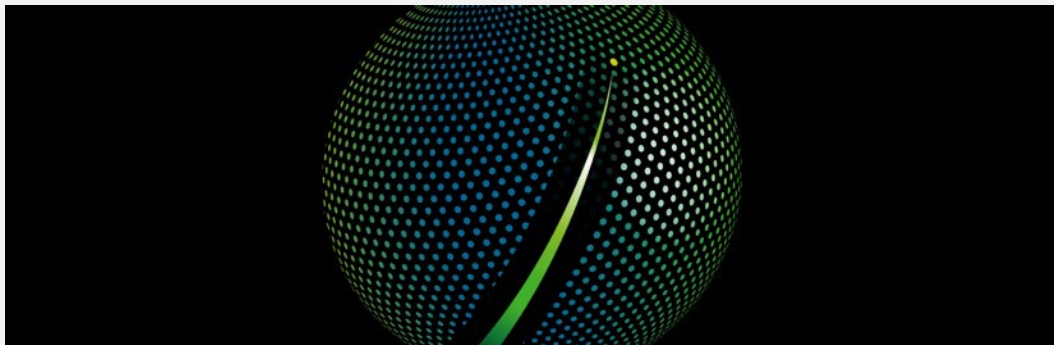


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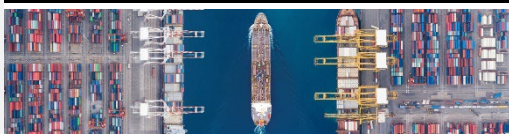
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European Union

Combined Nomenclature published

The European Commission published the latest version of the Combined Nomenclature (CN), which applies from 1 January 2024. The CN is the basis for the customs declaration of goods in the EU at importation or exportation, and is used for statistical purposes.

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China

Customs voluntary disclosure program

The General Administration of Customs has published updated guidance on its voluntary disclosure program, aiming to promote the program by expanding the scope, so importers and exporters may better use the program to improve compliance.

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India

GST on online gaming

India's online gaming industry has become one of the largest markets globally. The GST Council is considering a proposal to levy a higher 28% tax rate on contest entry amounts. A Deloitte India report analyzes the effect of the tax rate and value of supply on tax revenues.

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Poland

Legislative changes to VAT and other acts

A number of bills amending the VAT act and related legislation were published during October 2023. Tax amendments include KSeF related changes to JPK_V7 reporting, a new beverage packaging deposit scheme, and an extension of the cash register scheme.

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[Thailand: Extension of reduced 7% VAT rate](#)

[United Kingdom: Key tax announcements in Autumn Statement for 2023](#)

[United States: State Tax Matters \(3 November 2023\), including indirect, sales and use tax developments in Texas, Vermont, and Washington](#)

[United States: State Tax Matters \(10 November 2023\), including indirect, sales and use tax developments in Missouri](#)

[United States: State Tax Matters \(17 November 2023\), including indirect, sales and use tax developments in Nevada](#)



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