



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



Australia Top 100 and Top 1,000 taxpayers

The Australian Taxation Office has published reports from the Top 100 and Top 1,000 justified trust assurance programs, which allow large businesses to benchmark their ratings to their peers, and provide insights into ATO focus areas.

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El Salvador Tax and customs amnesty

Taxpayers may apply for the benefits of a tax amnesty through 1 December 2024. The amnesty would generally apply to monthly tax returns for periods up to June 2024 and annual tax returns for years up to 2023.

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India GST Council recommendations

The GST Council has recommended various amendments to the GST law, including in relation to rates, interest and penalties, place of supply, refunds of taxes paid on exports, and expanding the scope of electronic invoicing.

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Saudi Arabia VAT amendments proposed

The ZATCA has announced a series of proposed amendments to the VAT implementing regulations aimed at refining and clarifying aspects of the VAT framework, impacting several key areas of compliance and administration.

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Other news



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OECD [IFCMA paper published on greenhouse gas mapping methodology for policy instruments](#)

European Union [EU General Court announces judges for new chamber specializing in preliminary rulings](#)

Belgium [Royal decree amending certain aspects of VAT "chain" published](#)

Costa Rica	<u>Resolution to modify electronic invoicing rules submitted for public consultation</u>
Guatemala	<u>Transformation and consolidation of SAT files announced</u>
Italy	<u>Input VAT deduction allowed on SPV's pre-transaction costs</u>
Italy	<u>Changes to VAT penalties regime introduced</u>
Japan	<u>Podcast: Recent changes to the consumption tax rules affecting foreign companies</u>
Malaysia	<u>New compliance verification audit program for indirect taxes launched by RMCD</u>
Malaysia	<u>Sales tax guide available on Approved Major Exporter Scheme</u>
Malaysia	<u>Updated service tax guides available on domestic flights and customs agent services</u>
Malaysia	<u>Updated guides available on hire passenger vehicle services and employment services</u>
Mexico	<u>Federal judiciary reform includes tax-related changes</u>
Nigeria	<u>Minister of Finance releases Value Added Tax Modification Order 2024</u>
Taiwan (China)	<u>VAT to be imposed on carbon credit trading</u>
Thailand	<u>Development of system to transfer information related to tax payments by importers</u>
United Kingdom	<u>Proposed consultation on e-invoicing announced</u>
United States	<u>Senate Finance subcommittee calls for simplification of remote sales tax collection</u>
United States	<u>State Tax Matters (27 September 2024), including indirect, sales and use tax developments in New Jersey</u>
United States	<u>State Tax Matters (4 October 2024), including indirect, sales and use tax developments in California, Illinois, Louisiana and New York</u>
United States	<u>State Tax Matters (11 October 2024), including indirect, sales and use tax developments in California, Illinois, Missouri, South Carolina, South Dakota and Texas</u>
United States	<u>State Tax Matters (18 October 2024), including indirect, sales and use tax developments in Ohio and Pennsylvania</u>
United States	<u>State Tax Matters (25 October 2024), including indirect, sales and use tax developments in Texas and Washington</u>
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