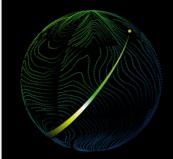
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Global Tax & Legal – Global Indirect Tax News | October 2024



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## 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

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

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