

## Global Indirect Tax News

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### Featured articles



#### OECD

##### Effective carbon rates

The OECD released its annual report on effective carbon rates, covering 79 jurisdictions that collectively account for approximately 82% of global greenhouse gas emissions.

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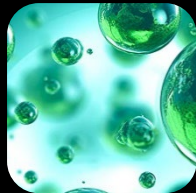


#### South Africa

##### Testing services

There is a proposal to extend VAT zero-rating to the supply of testing services provided to nonresidents, even when those services are physically performed in South Africa.

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#### Thailand

##### VAT rate

The reduction of Thailand's statutory VAT rate from 10% to 7% (inclusive of municipal tax) has been extended for an additional year, to 30 September 2026.

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#### United States

##### Tariffs

On 5 November 2025, the United States Supreme Court heard oral arguments in two consolidated cases challenging some of President Trump's tariffs.

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[ECOFIN fails to agree on revisions to energy tax directive](#)

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<b>Greece</b>	<a href="#">VAT Code amended to reduce certain tax burdens</a>
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<b>Malaysia</b>	<a href="#">Summary of recently published sales tax policies (October 2025)</a>
<b>Malaysia</b>	<a href="#">Amendments to sales tax exemption guide affect eligible machinery and equipment</a>
<b>Malta</b>	<a href="#">Provisions concerning mutual assistance in recovery of tax and duty claims introduced</a>
<b>Mauritius</b>	<a href="#">VAT applies on digital and electronic services by foreign suppliers from January 2026</a>
<b>Mexico</b>	<a href="#">2026 economic package approved by Senate</a>
<b>Philippines</b>	<a href="#">Pickup trucks removed from list of automobiles exempt from excise tax</a>
<b>Portugal</b>	<a href="#">VAT group regime clarified</a>
<b>United States</b>	<a href="#">State Tax Matters (7 November 2025), including indirect, sales and use tax developments in Tennessee and Wisconsin</a>
<b>United States</b>	<a href="#">State Tax Matters (14 November 2025), including indirect, sales and use tax developments in Missouri</a>
<b>United States</b>	<a href="#">State Tax Matters (21 November 2025), including indirect, sales and use tax developments in Washington</a>
<b>Vietnam</b>	<a href="#">Summary of recent key tax legislative developments, October 2025</a>

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