



## Global Indirect Tax News

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### Featured articles



#### European Union Small parcels levy

EU finance ministers have reached agreement on the introduction of a EUR 3 customs duty on small parcels entering the EU, to apply from 1 July 2026.

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#### Belgium E-invoicing

There will be a grace period for the first three months of 2026 in relation to the mandatory business-to-business e-invoicing obligation applicable from 1 January 2026.

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#### Cambodia VAT on basic foods

It has been announced that the state-charge mechanism, under which the VAT on basic food items is borne by the state, will be extended through 31 December 2028.

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#### Ghana VAT reform

The 2026 budget statement proposes a comprehensive reform of Ghana's VAT system in 2026. It was announced that the reforms will reduce the effective standard VAT rate to 20%.

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**European Union** [European Commission publishes December 2025 infringements package](#)

**Thailand-US** [Summary of framework for Thailand-US agreement on reciprocal trade](#)

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<b>United States</b>	<a href="#">State Tax Matters (19 December 2025), including indirect, sales and use tax developments in California, Illinois, Maryland, North Carolina and Washington</a>
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