



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### 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.

[READ MORE](#)



#### 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.

[READ MORE](#)



#### 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.

[READ MORE](#)



#### 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%.

[READ MORE](#)

### Other news



**OECD** [2025 report on revenue statistics released](#)

**OECD** [IFCMA launches new climate policy database](#)

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

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

|                       |   |
|-----------------------|---|
| <b>Thailand-US</b>    | <a href="#">Thailand and US sign MOU on critical minerals supply chains, promotion of investment</a>  |
| <b>Australia</b>      | <a href="#">ATO Top 500 findings report: Years of “justified trust” methodology, private groups</a>   |
| <b>Australia</b>      | <a href="#">Mid-Year Economic and Fiscal Outlook 2025-26 tax summary</a>  |
| <b>Cambodia</b>       | <a href="#">Guidance addresses input VAT credit on business use of phones</a>   |
| <b>Cyprus</b>         | <a href="#">Two decrees amending VAT law published</a>  |
| <b>Egypt</b>          | <a href="#">Instructions clarify procedures to offset VAT credits against tax debit balances</a>  |
| <b>Ghana</b>          | <a href="#">Independent Tax Appeals Board to become operational from 2026</a>   |
| <b>Ghana</b>          | <a href="#">Deduction at source for VAT paid to nonresidents on digital services considered</a>   |
| <b>Luxembourg</b>     | <a href="#">New circular modifies VAT treatment of company cars and repeals prior guidance</a>  |
| <b>Luxembourg</b>     | <a href="#">Parliament approves key tax and social measures for 2026</a>  |
| <b>Malaysia</b>       | <a href="#">Federal Court case addresses interpretation of key indirect tax exemption orders</a>  |
| <b>Malaysia</b>       | <a href="#">Recent service tax policies address private healthcare and rental/leasing services</a>  |
| <b>New Zealand</b>    | <a href="#">Snapshot of recent developments (December 2025)</a>   |
| <b>New Zealand</b>    | <a href="#">Guidance on emissions trading scheme for nonforestry industries released</a>  |
| <b>Portugal</b>       | <a href="#">Recent indirect tax developments involve measures relating to housing, excise duties</a>  |
| <b>Thailand</b>       | <a href="#">Summary of rules on certified exporter registration for origin self-certification</a>   |
| <b>United Kingdom</b> | <a href="#">HMRC publishes draft guidance on advance tax certainty for major projects service</a>   |
| <b>United States</b>  | <a href="#">Trade corner: Trump pledges USD 12 billion in farm aid from tariff revenue</a>  |
| <b>United States</b>  | <a href="#">State Tax Matters (5 December 2025), including indirect, sales and use tax developments in Iowa, South Dakota and Wyoming</a>                                 |
| <b>United States</b>  | <a href="#">State Tax Matters (12 December 2025), including indirect, sales and use tax developments in Georgia, Illinois, Michigan and Texas</a>                         |
| <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> |
| <b>Vietnam</b>        | <a href="#">Summary of recent key tax legislative developments, November 2025</a>   |

[Back to top](#)

For the latest tax news and information from over 90 countries, visit [tax@hand](mailto:tax@hand).



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2026 Deloitte LLP. All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.