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European Union VAT and TP

The CJEU Advocate General has issued an opinion on the VAT treatment of transfer pricing adjustments, in the final of a series of CJEU references on intragroup transactions.

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China VAT regulations

On 30 December 2025, the implementation regulations of China's VAT law were published. The VAT law and implementation regulations were effective as from 1 January 2026.

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Luxembourg E-invoicing

Coming years will see a number of major changes to the EU VAT landscape, the most important of which are e-invoicing and digital reporting requirements.

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Thailand Low-value imports

From 1 January 2026, import duties will be collected on the importation of low-value goods, with the removal of the exemption for goods priced at no more than THB 1,500.

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[Circular clarifies application of 30% reduction of VAT rates to specific islands](#)

Greece	Circular provides guidance on implementation of CBAM and related obligations
Malaysia	Updates regarding sales tax exemptions for manufacturing aids and cleanroom equipment
Malaysia	Update to service tax policy affects exemption relating to MRO services
Malaysia	Interim relaxation period extended for certain taxpayers implementing e-invoicing
Poland	Regulation implements major changes to JPK_V7 reporting
Poland	KSeF token generation facility released ahead of schedule
Switzerland	Consultation on VAT Law changes – Bundle packages & platform taxation for electronic services
Switzerland	Passar 2.0: Digital customs processing system expanded to include imports
Taiwan (China)	Online content creators subject to VAT registration and compliance obligations
United States	State Tax Matters (9 January 2026), including indirect, sales and use tax developments in Florida, Illinois and Wisconsin
United States	State Tax Matters (16 January 2026), including indirect, sales and use tax developments in California, New Jersey, New Mexico, Oklahoma and Wisconsin
United States	State Tax Matters (23 January 2026), including indirect, sales and use tax developments in Kentucky, New York and Tennessee
Vietnam	Summary of recent key tax legislative developments, December 2025

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