



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### 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.

[READ MORE](#)



#### 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.

[READ MORE](#)



#### 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.

[READ MORE](#)



#### 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.

[READ MORE](#)

### Other news



**Japan-Thailand** [Full implementation of electronic certificates of origin under JTEPA announced](#)

**Albania** [Overview of key tax measures in 2026 fiscal package](#)

**Ghana** [Implementation of new VAT legislation announced](#)

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

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

[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.**