

## Global Indirect Tax News

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### Featured articles

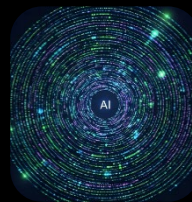


#### E-invoicing

##### A hybrid model

A Deloitte article argues that a hybrid e-invoicing model can combine a standard global core with flexible local execution, offering a practical and scalable e-invoicing solution.

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#### AI in tax

##### Data

A Deloitte article argues that when data is connected, usable, and reliable, AI can generate more consistent insights and support more advanced agent-enabled workflows.

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#### Indonesia

##### Cross-border supplies

Banks and other payment institutions will be required to collect VAT if they facilitate payments by domestic consumers on certain cross-border digital transactions.

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##### Digital VAT model

A consultation from the tax authorities sets out a vision for moving from a retrospective VAT administration model towards a digitally enabled environment.

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[EU trade update, 4 September 2026](#)

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[EU trade update, 22 September 2026](#)

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[Ruling Commission introduces electronic delivery of tax rulings](#)

#### Belgium

[Council of State annuls circular concerning VAT refunds for credit insurers](#)

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| <b>Korea (ROK)</b>          | <a href="#">Tax rulings and cases (August 2026)</a>                                                                                                                                                                   |
| <b>Malaysia</b>             | <a href="#">Summary of new public rulings and revised guide on sales tax and service tax</a>                                                                                                                          |
| <b>Malaysia</b>             | <a href="#">New and updated service tax policies available on rental or leasing services</a>                                                                                                                          |
| <b>Mexico</b>               | <a href="#">2027 economic package submitted to Chamber of Deputies</a>                                                                                                                                                |
| <b>Philippines</b>          | <a href="#">BIR clarifies no electronic invoicing service providers officially endorsed</a>                                                                                                                           |
| <b>Philippines</b>          | <a href="#">EOEs with pending VAT zero-rating certification may be able to claim VAT refunds</a>                                                                                                                      |
| <b>United Arab Emirates</b> | <a href="#">VAT executive regulation amended</a>                                                                                                                                                                      |
| <b>United Kingdom</b>       | <a href="#">Trade Developments newsletter, 2 September 2026</a>                                                                                                                                                       |
| <b>United Kingdom</b>       | <a href="#">What do Prime Minister Andy Burnham's priorities mean for the UK's trade strategy?</a>                                                                                                                    |
| <b>United Kingdom</b>       | <a href="#">HMRC publishes two VAT guidance documents</a>                                                                                                                                                             |
| <b>United States</b>        | <a href="#">Trade corner (4 September 2026)</a>                                                                                                                                                                       |
| <b>United States</b>        | <a href="#">Trade corner (18 September 2026)</a>                                                                                                                                                                      |
| <b>United States</b>        | <a href="#">State Tax Matters (4 September 2026), including indirect, sales and use tax developments in Alabama, Georgia and Tennessee</a>                                                                            |
| <b>United States</b>        | <a href="#">State Tax Matters (11 September 2026), including indirect, sales and use tax developments in California, Iowa, Michigan, New York and Texas</a>                                                           |
| <b>United States</b>        | <a href="#">State Tax Matters (18 September 2026), including indirect, sales and use tax developments in California, Illinois, Missouri, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island and Wisconsin</a> |
| <b>United States</b>        | <a href="#">State Tax Matters (25 September 2026)</a>                                                                                                                                                                 |
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