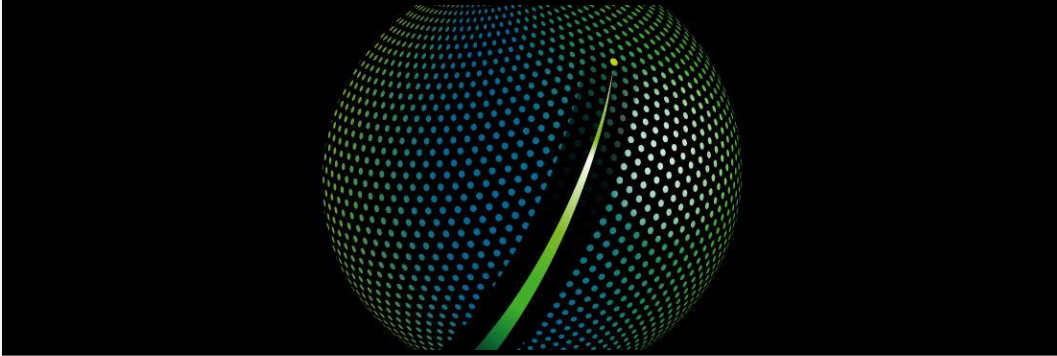


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Argentina



Oman



New investment regime enacted

The Federal Executive enacted a new promotional regime for investments in exports of “knowledge economy” activities. The regime is intended for foreign and domestic entities that invest in projects intended to increase the export of knowledge economy activities.

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Amendments to VAT executive regulations

The VAT executive regulations have been amended with effect from 17 October 2022. The main changes relate to tax invoice requirements, e-invoicing, the financial services exemption, VAT refunds, and the place of supply for telecommunication services.

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Poland



Clarifications for VAT grouping regime published

The final version has been published of the Tax Explanations regulating the creation of VAT groups in Poland, which will enter into force on 1 January 2023. The Explanations aim to clarify, with practical examples, the provisions of the law.

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Vietnam



Data storage requirements

From 1 October 2022, new regulations provide guidance on the protection of national security and public order in cyberspace. Requirements regarding data storage and the establishment of a branch or office in Vietnam may impact foreign digital service providers.

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Other news

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[**Finland:** Amendments to VAT rates proposed for sales of electricity and passenger transport](#)

[**Finland:** Temporary VAT exemption for certain supplies to displaced persons enacted](#)

[**Finland:** Updated guidance issued on VAT treatment of tax warehouses](#)

[**France:** Law and regulations on e-invoicing and e-reporting requirements published](#)

[**Guernsey:** Tax highlights of 2023 budget](#)

[**India:** Round-up of indirect tax rulings and other developments, July-August 2022](#)

[**Luxembourg:** 2023 budget law submitted to parliament](#)

[**Malaysia:** Service tax updates \(September 2022\)](#)

[**Malaysia:** Amendments to Sales Tax Regulations 2018 in effect](#)

[**Malaysia:** Sales tax exemption is available for drop shipment activities](#)

[**Mexico:** Uncertainty over IVA exemption applicable to the sale of residential property remains](#)

[**Poland:** Proposal to extend reduced VAT rates until 31 December 2022](#)

[**United Kingdom:** Chancellor brings forward further Medium-Term Fiscal Plan measures](#)

[**United States:** State Tax Matters \(7 October 2022\), including indirect, sales and use tax developments in California and Texas](#)

[**United States:** State Tax Matters \(14 October 2022\), including indirect, sales and use tax developments in California, Iowa, Mississippi, New York and Texas](#)

[**United States:** State Tax Matters \(21 October 2022\), including indirect, sales and use tax developments in Texas](#)

[**United States:** State Tax Matters \(28 October 2022\), including indirect, sales and use tax developments in Illinois and Washington](#)

[**Vietnam:** Ministry of Finance revises tariff classifications](#)



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