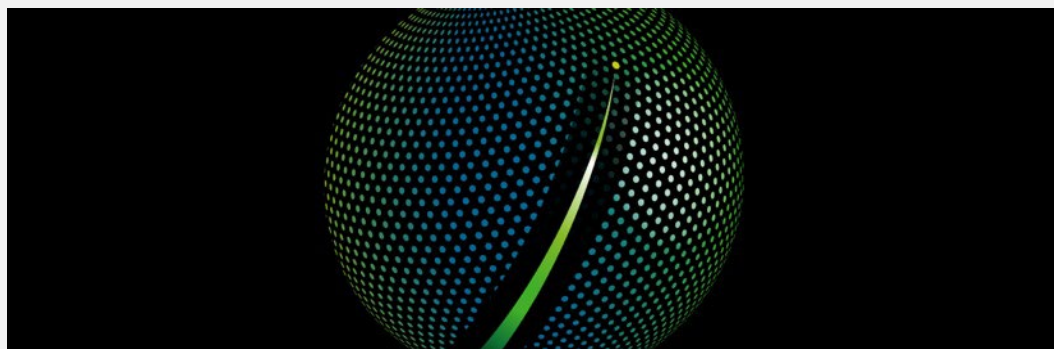


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China

Voluntary disclosure program

The General Administration of Customs published updated guidance on the GAC's voluntary disclosure program, adjusting the penalty waiver thresholds for importers or exporters voluntarily reporting tax-related noncompliance. The guidance expires on 31 December 2023.

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Ghana

Mid-year budget statement

On 25 July, the Minister of Finance presented an abridged version of the mid-year budget statement to parliament. Key VAT developments include tax revenue collection measures, the introduction of electronic VAT invoicing, and broadening the scope of VAT on e-commerce.

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India

GST treatment of damages, etc.

The Central Board of Indirect Taxes and Customs issued a circular to harmonize and clarify the provisions relating to the GST treatment of payments such as liquidated damages, compensation, penalties, cancellation charges, late payment surcharges, and similar fees.

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Luxembourg

Temporary VAT rates reduction

The government has announced a temporary reduction of most Luxembourg VAT rates by one percentage point (it appears that the super-reduced rate of 3% will remain unchanged). The government has not yet announced the date when this measure will come into effect.

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Other news

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[Finland: CTB rules on creation of fixed establishment and its participation in supplies](#)

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

[Finland: Summary of SAC rulings regarding applicable VAT rates \(May-June 2022\)](#)

[Finland: Summary of indirect tax guidance issued by tax authorities \(August 2022\)](#)

[Guatemala: Tax incentives to promote electric and sustainable mobility introduced](#)

[Malaysia: Service tax exemptions for digital payment services amended and expanded](#)

[Malaysia: Bill to introduce sales tax on low-value goods approved by parliament](#)

[Malaysia: Update on amendments to Service Tax Act and regulations](#)

[Mexico: Supplemental "carta porte" requirement postponed for second time](#)

[New Zealand: Significant GST apportionment changes on the horizon](#)

[New Zealand: Substantial "platform economy" changes proposed](#)

[New Zealand: New tax bill has something for everyone](#)

[Poland: VAT changes proposed in SLIM VAT 3 package](#)

[Spain: VAT rate on natural gas supplies temporarily reduced to 5%](#)

[Switzerland: Operational tax risk at financial institutions: Building a tax control framework](#)

[Thailand: Rules provided for tax incentive for certain donations to medical foundations](#)

[Thailand: Rules provided for tax incentive relating to COVID-19 donations of imported goods](#)

[United Kingdom: Key tax measures in mini-budget 2022](#)

[United States: State Tax Matters \(2 September 2022\), including indirect, sales and use tax developments in Minnesota and Washington](#)

[United States: State Tax Matters \(9 September 2022\), including indirect, sales and use tax developments in Washington](#)

[United States: State Tax Matters \(16 September 2022\), including indirect, sales and use tax developments in Illinois, Missouri, Oklahoma, Pennsylvania, and South Carolina](#)

[United States: State Tax Matters \(23 September 2022\), including indirect, sales and use tax developments in Louisiana](#)

[United States: State Tax Matters \(30 September 2022\), including indirect, sales and use tax developments in Colorado, Illinois, and Texas](#)



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