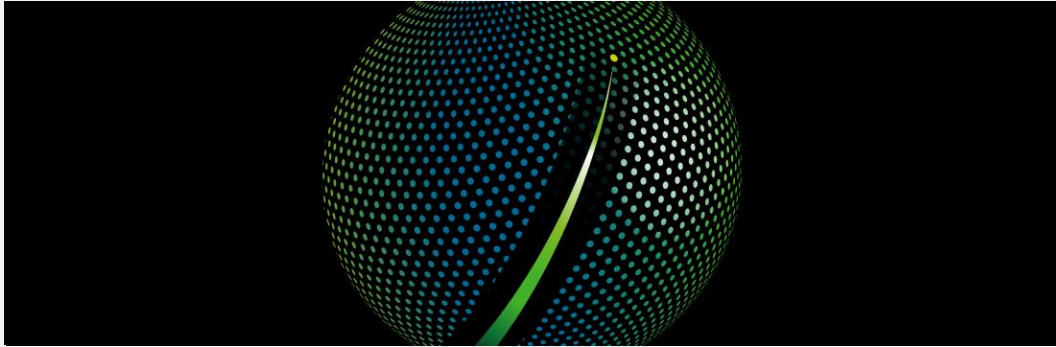


**Deloitte.**



Global Tax & Legal – Global Indirect Tax Newsletter | February 2022



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### Australia



##### Top 100 GST Program

The Australian Taxation Office published *Top 100 GST Program: Future GST engagement after initial GST assurance review*, outlining how it plans to engage with Top 100 taxpayers following an initial GST assurance review, with a tailored assurance approach for each taxpayer.

[READ MORE](#)



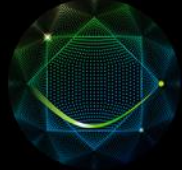
#### Malaysia



##### Voluntary disclosure and amnesty program

The Royal Malaysian Customs Department released further information on the special voluntary disclosure and amnesty program for indirect taxes, including a VA program guide and a FAQs. Taxpayers may now apply for approval to participate in the VA program.

[READ MORE](#)



## United Arab Emirates



### 2021 VAT refund window

From 1 March 2022, the refund window will be open for qualifying non-United Arab Emirates-established businesses to submit their VAT refund requests to the Federal Tax Authority for the 2021 calendar year. The refund requests must be submitted by 31 August 2022.

[READ MORE](#)



## United States



### Import and export developments

Regulatory and policy developments impacting the trade activities of US importers include the end of section 301 actions against some countries, updates to the Harmonized Tariff Schedule, and a new tariff rate quota system for imports of EU steel and aluminum.

[READ MORE](#)

## Other news

[Global: 2022 edition of Harmonized Commodity Description and Coding System is in effect](#)

[European Union: European Commission issues letters of formal notice](#)

[Botswana: Overview of SEZ tax incentives](#)

[China: New VAT policies to promote recycling announced](#)

[Czech Republic: Amendments to VAT Act could affect rate for supplies of medical devices](#)

[El Salvador: Highlights of tax and customs appellate court rulings \(May-Nov. 2021\)](#)

[Germany: Provision of food and beverages in a food court: Applicable VAT rate](#)

[Germany: Ministry of Finance clarifies consignment warehouse regulation](#)

[Germany: Guidance released on VAT treatment of bundled electronic services](#)

[Germany: Overview of MOF guidance on description of goods and services in invoices](#)

[Germany: New Intrastat rules effective as from 1 January 2022](#)

[India: Highlights of Union Budget 2022](#)

[Indonesia: Tax reliefs for medical goods and activities related to COVID-19 pandemic extended](#)

[Korea: Tax law revisions \(January 2022\)](#)

[Korea: Recent tax rulings and cases \(January 2022\)](#)

[Malaysia: Updated service tax guides issued on topics including food and beverages](#)

[Malaysia: Update on certain indirect tax exemption measures from Budget 2022](#)

[Poland: VAT rate reductions effective from 1 February through 31 July 2022](#)

[Portugal: VAT exemptions extended for certain goods needed to fight COVID-19](#)

[Singapore: Phased increase in GST rate announced](#)

[South Africa: Overview of SARS measures to curb illicit trade in tobacco products](#)

[South Africa: New tax invoice requirements effective for nonresident electronic services suppliers](#)

[United States: State Tax Matters \(28 January 2022\), including sales and use tax developments in Georgia and Louisiana](#)

[United States: State Tax Matters \(4 February 2022\), including sales and use tax developments in Illinois, New York and Ohio](#)

[United States: State Tax Matters \(11 February 2022\), including sales and use tax developments in Maine](#)

[United States: State Tax Matters \(18 February 2022\), including sales and use tax developments in Colorado and Illinois](#)

[United States: State Tax Matters \(25 February 2022\)](#)

[Vietnam: Guidance issued on e-invoicing rules](#)



For the latest tax news and information from over 90 countries, visit [tax@hand](mailto:tax@hand) or download the [tax@hand](#) mobile app today.

[Learn more](#)



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 professionals 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 more than 345,000 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.

© 2022. For information, contact Deloitte Global.