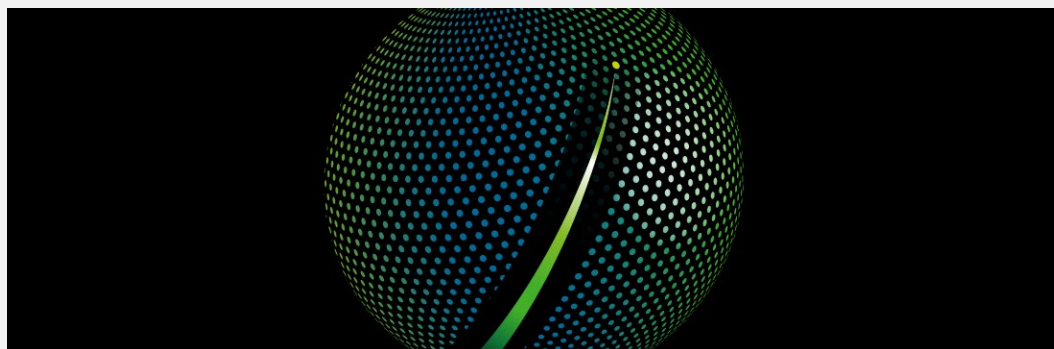


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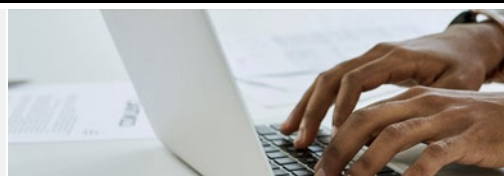
Botswana



Temporary reduction in VAT rates

A temporary reduction in the standard VAT rate and other economic measures have been announced to address the impact of rising inflation and economic stress in Botswana. The key VAT measures are effective for the period of six months from 3 August 2022.

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Ghana



VAT registration portal

The tax authorities launched an online registration, filing, and payment portal for nonresident suppliers of e-commerce supplies and digital services to Ghanaian recipients. Affected nonresidents should charge and account for VAT via the portal with effect from 1 April 2022.

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India



Window to claim pre-GST transitional tax credit

The Supreme Court passed an order dated 22 July 2022, offering taxpayers a two-month window as from 1 September 2022 to claim transitional credit relating to the pre-GST regime. The claim should be filed using Form GST TRAN-1 and Form GST TRAN-2.

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United Kingdom



Deadline approaching for CDS

The Customs Handling of Import and Export Freight system will close on 30 September for imports and 31 March 2023 for exports. It will be replaced by the Customs Declaration Service, which will become the UK's single customs platform for customs declarations.

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