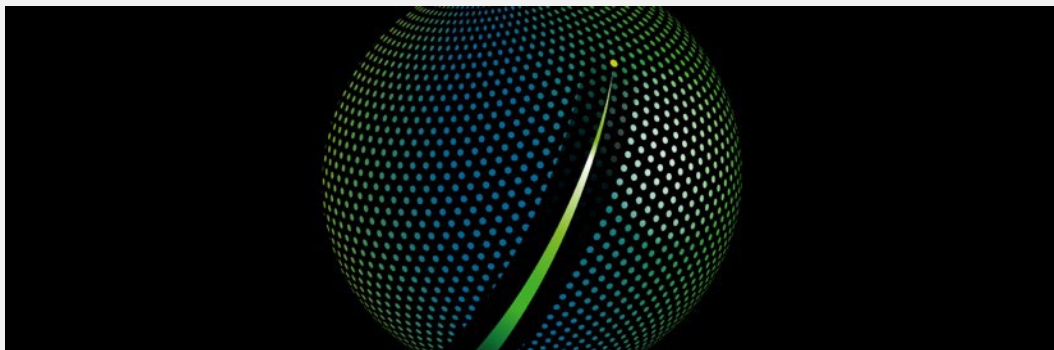




Global Tax & Legal – Global Indirect Tax Newsletter | May 2022



Global Indirect Tax News

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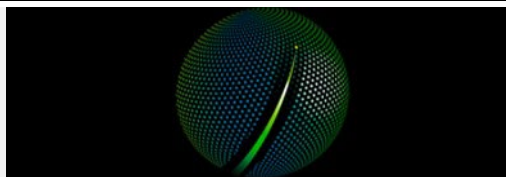


China

Preferential VAT refund policy expanded

With effect from 1 April 2022, there has been an expansion of the scope of the preferential refund policy for “newly increased unutilized input VAT” to small and micro-sized businesses in all sectors and medium- and large-sized businesses in specified sectors.

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GCC

States adopt revised 2022 customs tariffs

The customs authorities of Gulf Cooperation Council member states Oman, Saudi Arabia, and the United Arab Emirates announced the adoption of the updated version of the Harmonized System Convention published by the World Customs Organization on 1 January 2022.

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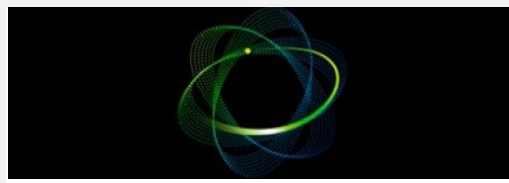


Germany

Reemtsma claim for VAT recovery

The Ministry of Finance has recognized a “Reemtsma claim” – a direct claim by a recipient against the tax office to recover an incorrect amount of VAT paid. The MOF, however, limits the scope of this claim and makes it applicable only under very strict conditions.

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South Africa

The evolution of VAT on electronic services

Nonresident suppliers providing electronic services to recipients in South Africa should ensure that they are familiar with the interpretation and application of the VAT legislation in this area, and that they continue to monitor developments.

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Other news

[OECD: Report addresses how technology can facilitate SMEs' compliance with tax obligations](#)

[Australia: Notional GST: ATO publishes dispute resolution approach for government entities](#)

[Australia: Federal Court publishes decision in Landcom goods and services tax case](#)

[Australia: Transfer pricing adjustments and customs obligations](#)

[Finland: Update on indirect tax developments \(January-March 2022\)](#)

[France: VAT treatment of insurance, reinsurance and related services supplied by insurance brokers and intermediaries](#)

[India: Global Trade Advisory Newsletter \(January-March 2022\)](#)

[India: Round-up of indirect tax rulings, January-February 2022](#)

[India: Round-up of indirect tax rulings and notifications, March-April 2022](#)

[Indonesia: Insurance companies must account for VAT on commission received by agents, brokers](#)

[Indonesia: New VAT invoice regulation issued](#)

[Indonesia: Regulation governing income tax and VAT treatment of financial technology issued](#)

[Indonesia: Regulations governing VAT and income tax treatment of cryptoasset trading issued](#)

[Japan: Requests for correction when an importer disputes customs duty](#)

[Malaysia: Expansion of excise duty on sugar-sweetened beverages postponed](#)

[Malaysia: Sales tax exemption clarified for pallets used as packaging materials](#)

[Mexico: Postponement of supplemental “carta porte” requirement could cause unexpected issues](#)

[New Zealand: Top 10 mistakes businesses make when expanding overseas](#)

[New Zealand: Snapshot of recent developments](#)

[Oman: VAT guide for financial services sector issued](#)

[Singapore: Update on initiatives to demonstrate good tax governance and tax risk management](#)

[South Africa: Update on implementation of framework for advance rulings to facilitate trade](#)

[Taiwan: Ruling clarifies deductibility of input VAT on certain leased passenger cars](#)

[United Kingdom: Domestic reverse charge sales lists for mobile phones to be discontinued](#)

[United States: State Tax Matters \(29 April 2022\), including indirect, sales and use tax developments in Colorado and Connecticut](#)

[United States: State Tax Matters \(6 May 2022\), including indirect, sales and use tax developments in Texas](#)

[United States: State Tax Matters \(13 May 2022\), including indirect, sales and use tax developments in Colorado, Maryland and Washington](#)

[United States: State Tax Matters \(20 May 2022\)](#)

[United States: State Tax Matters \(27 May 2022\), including indirect, sales and use tax developments in Colorado, Louisiana, Massachusetts, Mississippi, and South Dakota](#)



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