



Global Indirect Tax News

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Featured articles



US-Canada

Tariffs on imports of Canadian-origin aluminum

On 6 August 2020, US President Trump signed a presidential proclamation reinstating supplemental tariffs on certain aluminum products from Canada, effective as from 16 August 2020. The 10% tariffs will be levied on non-alloyed unwrought aluminum of Canadian origin.

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Canada-US

Canada's response to US tariffs on aluminum

In response to the US tariff announcement of 6 August, Canada is proposing proportionate countermeasures consisting of surtaxes to be imposed on imports of certain aluminum and aluminum-containing products that are eligible to be marked as US origin products.

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Africa

Digital services tax - The journey so far

In light of the expected imminent focus of the African tax authorities on the digital economy hastened along by COVID-19, this article gives an overview of the current status of digital services taxes across Africa, with a particular focus on direct taxes.

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Saudi Arabia

VAT amnesty extended through 30 September 2020

The General Authority of Zakat and Tax has announced that the penalty waiver and the financial penalty exemption that are part of the VAT amnesty which was introduced in March 2020 will be extended from 30 June 2020 to 30 September 2020.

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Other news

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- Albania:** Minimum VAT registration threshold increased; recent legislation amended
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- Czech Republic:** SAC rules rate of interest paid on delayed VAT refunds did not follow EU directive
- Dominican Republic:** Tax regulations issued on voluntary asset disclosure and tax amnesty program
- Guatemala:** SAT resolutions require more taxpayers to adopt new electronic invoice regime
- India:** GST e-invoicing will be mandatory as from 1 October 2020 but SEZ units are excluded
- India:** High Court allows refund of GST on input services under inverted duty structure
- India:** Key features of mandatory GST e-invoicing as from 1 October 2020 clarified
- Indonesia:** Further business sectors eligible for tax incentives during COVID-19 pandemic
- Mexico:** New rules governing provision of digital services
- New Zealand:** GST developments (August 2020)
- Oman:** Excise tax regulations issued
- Poland:** Various measures provide COVID-19 tax and business relief
- Portugal:** Details published on submission of Accounting SAF-T (PT) file
- Portugal:** Invoicing requirements published
- Portugal:** COVID-19: VAT exemption on goods needed to fight pandemic extended
- South Africa:** Overview of rules for disclosure of uncertain tax positions
- South Africa:** Customs valuation and transfer pricing adjustments receiving focus from authorities
- United Kingdom:** Guidance published on moving goods under the Northern Ireland Protocol
- United States:** State Tax Matters (31 July 2020), including indirect tax developments in New Jersey, Ohio and Washington
- United States:** State Tax Matters (7 August 2020), including indirect tax developments in Michigan and South Dakota
- United States:** State Tax Matters (14 August 2020), including indirect tax developments in Georgia and South Carolina
- United States:** State Tax Matters (21 August 2020), including indirect tax developments in Colorado, Iowa and Washington
- Venezuela:** VAT exemption introduced for certain sales relating to “water treatment”
- Venezuela:** Filing and payment deadline extended for science and technology contribution
- Venezuela:** Tax exemption available for imports and sales of hydrocarbon-derived fuels
- Zimbabwe:** Guidelines address clearance of goods/groceries from individuals from South Africa
- Zimbabwe:** Tax authorities issue guidance on invoices



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