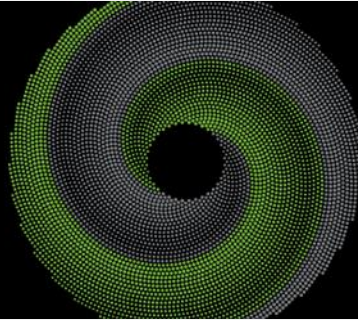


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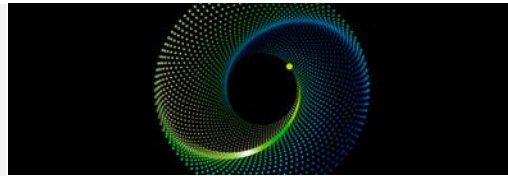
European Union



Reform of EU VAT rates

The Council of the European Union has agreed the text of a proposed directive on long-debated and welcome reforms to EU VAT. The proposals are a significant step, but must be endorsed by the European Parliament before the Council can formally adopt the directive.

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Germany



Federal government coalition agreement

The coalition agreement between the Social Democratic Party, the Free Democratic Party, and the Green Party contains VAT proposals in numerous areas. The focus for tax policy is on combatting fraud and on digitization and simplification of the tax system.

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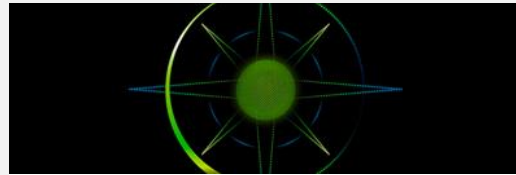
Malaysia



Duty drawback applications

The application process for customs duty drawback on re-exportation of goods was subject to burdensome administrative requirements. To facilitate trade and improve the process, certain drawback applications will no longer require physical submission of some documents.

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United Kingdom



Tax administration and maintenance day

On tax administration and maintenance day, the government published a policy paper, and a number of consultations, calls for evidence, and other documents related to tax policy development and the tax system, including a number of indirect tax measures.

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[Germany: Lower tax court to rule on VAT rate for sale of admission tickets to amusement parks](#)

[Germany: VAT treatment of situations involving receipt of grants clarified by CJEU ruling](#)

[Guatemala: More taxpayers to be required to issue FEL invoices](#)

[Indonesia: Law on harmonization of tax regulations enacted](#)

[Italy: Decree effects VAT “quick fixes” for call-off stock arrangements, chain transactions](#)

[Malaysia: Sales tax and service tax technical updates \(November 2021\)](#)

[Malaysia: Further details of special voluntary disclosure program for indirect taxes released](#)

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

[Russia: Further update on VAT developments \(October 2021\)](#)

[Saudi Arabia: ZATCA announces details on e-invoicing violations and penalties](#)

[Switzerland: VAT lump sum method rate for company cars to increase to 0.9% as from 1 January 2022](#)

[United States: State Tax Matters \(26 November 2021\), including sales and use tax developments in Arizona, Louisiana, and New York](#)

[United States: State Tax Matters \(3 December 2021\), including sales and use tax developments in California, Massachusetts, and New York](#)

[United States: State Tax Matters \(10 December 2021\), including sales and use tax developments in California, Massachusetts, and Wisconsin](#)

[United States: State Tax Matters \(17 December 2021\), including sales and use tax developments in Louisiana, Massachusetts, New York, and Washington](#)



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