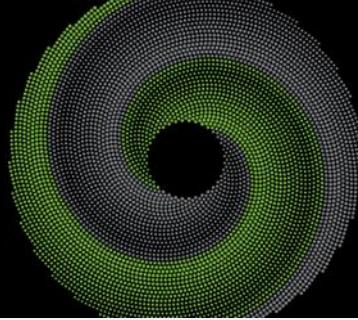


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Global Tax & Legal – Global Indirect Tax Newsletter | January 2021



## Global Indirect Tax News

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### Featured articles



**Norway**

#### **New digital VAT reporting from 2022**

In December 2020, the tax authorities held an information meeting announcing that the new XML VAT return project, which is proceeding as planned, will be piloted in August 2021 and is expected to be in force as from the first VAT period in 2022.

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**Paraguay**

#### **Digital services provided by nonresidents**

The tax authorities have issued a resolution providing for the application of VAT and nonresident tax (INR) on digital services provided by nonresident entities operating in the country. The resolution entered into force on 1 January 2021.

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## Singapore

### GST treatment of transfer pricing adjustments

The Inland Revenue Authority of Singapore has released a new e-Tax Guide “GST: Transfer Pricing Adjustments.” The guide explains the GST treatment of adjustments to the transfer price of transactions made between related parties.

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## United States

### US import and export developments

There were a number of regulatory and policy developments in December 2020 and January 2021 that impact the global trade activities of many US importers and exporters, from the federal government and various federal agencies.

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## Other news

- [Albania](#): Overview of key tax changes as from 1 January 2021
- [Cambodia](#): Draft 2021 Financial Management Law amends indirect tax rules
- [Canada](#): QST: No more ITR restrictions
- [China](#): More taxpayers allowed to issue electronic VAT special invoices
- [Cyprus](#): VAT rate changes include zero rate for certain COVID-19 related medical products
- [Finland](#): Zero VAT rate for goods used for COVID-19 testing and prevention extended
- [France](#): VAT measures introduced by Public Finance Law for 2021
- [Greece](#): Amendments to VAT rates aim to mitigate continued impact of COVID-19 (updated)
- [Hungary](#): Update on fiscal representatives, real-time invoice data reporting obligation
- [Nicaragua](#): New “law on signs” to regulate advertising enacted
- [Peru](#): New law introduces modified tax incentives for agricultural sector
- [Poland](#): Draft VAT group provisions submitted to EU VAT Committee
- [Portugal](#): Brexit: Instructions issued on appointing tax representative
- [Portugal](#): Circular addresses customs consequences of end of Brexit transition period
- [Portugal](#): Installment payment option introduced for first half of 2021 for certain VAT payers
- [Russia](#): Update on VAT developments (December 2020)
- [Spain](#): Recent indirect tax developments include guidance on VAT refunds following Brexit
- [Thailand](#): 7% statutory VAT rate extended
- [United States](#): State Tax Matters (8 January 2021), including multistate indirect tax developments and indirect tax developments in Illinois, Missouri and Texas
- [United States](#): State Tax Matters (15 January 2021), including multistate indirect tax developments and indirect tax developments in Kentucky

**United States: State Tax Matters (22 January 2021), including multistate indirect tax developments and indirect tax developments in Washington**



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