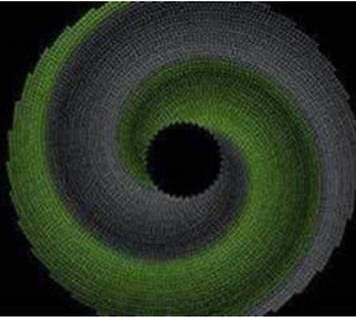


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Global Tax & Legal – Global Indirect Tax Newsletter | May 2020



Global Indirect Tax News

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COVID-19 updates



The situation remains fast-moving as governments take measures in response to COVID-19. The below tax@hand items represent the situation at the time of writing, and may have been overtaken by subsequent events. For all tax@hand COVID-19 updates, see the [COVID-19 page](#).

<p>OECD Report released on how tax authorities can prepare for recovery from COVID-19</p>	<p>Eurasian Economic Union Trade and customs duty update</p>	<p>Latin America COVID-19 economic and fiscal measures</p>	<p>Austria Customs procedures changed in response to COVID-19</p>
<p>Austria Tax payment and filing deadlines extended in response</p>	<p>Brazil COVID-19: Tax and other financial measures approved</p>	<p>Brazil COVID-19: FAQs and additional</p>	<p>France VAT measures introduced to</p>

to COVID-19		emergency tax measures published	address impact of COVID-19
India Overview of tax and regulatory incentives for manufacturers	Indonesia Additional tax relief announced and deadlines further extended in view of COVID-19	Indonesia Additional businesses eligible for tax incentives during COVID-19 pandemic	Ireland Guidance issued on temporary zero VAT rate for medical equipment and donations
Italy Indirect tax highlights of new decree include more tax payment deadline extensions	Italy Additional VAT relief announced	Italy New law decree introduces additional tax measures in response to COVID-19	Korea Tax reform measures enacted in response to COVID-19
The Netherlands Additional VAT measures in response to COVID-19	The Netherlands VAT rate reduced to 0% from 21% on protective face masks	Nigeria COVID-19: Economic, tax, and other fiscal stimulus measures	Panama Deadline to file tax returns and pay taxes extended due to COVID-19
Paraguay Tax filing and payment deadlines extended in response to COVID-19	Paraguay VAT installment payment option announced	Poland New legislation aims to support enterprises affected by COVID-19	Portugal COVID-19: VAT measures to support taxpayers and health care industry approved
Russia Tax reliefs and extensions to compliance deadlines announced in response to COVID-19	Russia Update on customs' procedural and other developments	Spain Additional economic and fiscal measures introduced to address impact of COVID-19	South Africa Additional tax relief measures announced in response to COVID-19
South Africa Finance minister provides more detail on additional COVID-19 tax relief measures	South Africa VAT considerations in light of demand for electronic services due to COVID-19	United Kingdom VAT zero-rating measures	Zimbabwe Expedited processing of VAT refunds announced

Other news

European Commission proposes to delay entry into force of VAT e-commerce package

European Commission closes four infringement procedures over VAT quick fixes

European Union: CJEU rules on independent EU subsidiary as VAT fixed establishment of non-EU parent

USMCA to enter into force on 1 July 2020 as US progresses its implementation steps

Australia: GST withholding: Transitional treatment ending for residential sale contracts

China: Tax and trade measures approved to stimulate economic recovery

Colombia: DIAN issues new regulations on electronic invoicing

Finland: Overview of recent indirect tax updates

Italy: New guidance on proof of intra-EU transport released

Italy: CJEU rules that Italian financial transactions tax is compatible with EU law

Peru: Procedure introduced to use overpayment of corporate tax to offset other tax debts

Russia: Overview of recent VAT developments

Russia: Update on customs' procedural and other developments

Saudi Arabia: VAT rate to increase to 15% as of 1 July 2020

Thailand: Customs Department further extends voluntary disclosure program

United Arab Emirates: VAT return filing and payment deadline extended

United Kingdom: VAT zero-rating measures

United States: State Tax Matters (1 May 2020), including indirect tax developments in Puerto Rico and Washington

United States: State Tax Matters (8 May 2020), including indirect tax developments in Alabama, California, South Carolina, and Virginia

United States: State Tax Matters (15 May 2020), including indirect tax developments in Colorado, Illinois, Louisiana, Maryland, New Jersey, and Washington

United States: State Tax Matters (22 May 2020), including indirect tax developments in Texas and Utah



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