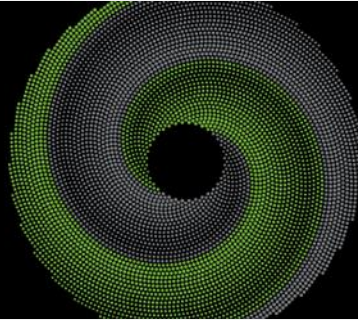


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Global Tax & Legal – Global Indirect Tax Newsletter | September 2021



## Global Indirect Tax News

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### Featured articles



**OECD**

#### Guide published on use of behavioral insights

The OECD Forum on Tax Administration published *Behavioural Insights for Better Tax Administration: A Brief Guide*, which addresses how the use of behavioral insights can influence taxpayers' behavior and help improve voluntary tax compliance.

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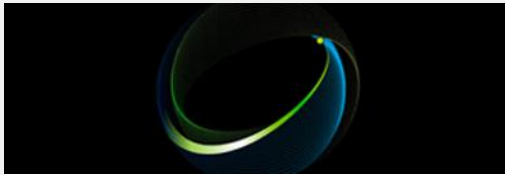


**UK and EU**

#### Changes to controls for imports into GB delayed

The UK government delayed further the phase out of certain post-Brexit transitional measures for imports of goods from the EU, which were introduced to facilitate the transition to full border controls following the UK's departure from the EU.

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## Malaysia

### Considerations regarding potential return of GST

The OECD has raised the prospect of the reintroduction of GST over the medium term. In response, a minister in the Prime Minister's Department (Economy) indicated that policy makers should consider reintroducing GST when the time is right.

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## South Africa

### VAT: Electronic services and group exclusion rules

The VAT rules for electronic services have evolved significantly in recent years, including the introduction of an exclusion for specific supplies within a group of companies. Multinationals should carefully consider these requirements.

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## Other news

[OECD: Update provided on work of Forum on Tax Administration](#)

[Australia: GST and junket tour gambling supplies: Commissioner wins appeal](#)

[Belgium: Rules amended for calculating guarantee when VAT fiscal representative is appointed](#)

[Finland: Update on indirect tax developments \(June-September 2021\)](#)

[France: VAT and financial services: Toward a selective "option to tax" regime](#)

[Georgia: VAT reporting and payment rules for foreign companies rendering digital services](#)

[Guatemala: Data on establishments in digital RTU must be updated annually and upon request](#)

[India: Round-up of indirect tax rulings, July 2021](#)

[Indonesia: VAT incentive on sales of certain properties extended](#)

[Indonesia: Updated and consolidated list of documents equivalent to VAT invoices issued](#)

[Indonesia: Government to bear VAT payable on rental costs of retail tenants](#)

[Malaysia: High Court decision on refund of GST input tax credit](#)

[Malaysia: Service tax technical updates \(August 2021\)](#)

[Malaysia: Updated service tax guide on management services published](#)

[Norway: Consultation paper released on disclosure of sale and purchase transactions](#)

[Russia: Update on VAT developments \(September 2021\)](#)

[South Africa: Overview of carbon tax, customs and excise proposals in draft bills](#)

[South Africa: SARS may apply broad interpretation of "electronic services" for VAT purposes](#)

[Switzerland: SFTA publishes new practice regarding the VAT treatment of subsidies](#)

[Switzerland: French-Swiss convention on precious metal and multi-metal articles enters into force](#)

[Thailand: Tax measures provided to support business operators affected by COVID-19 pandemic](#)

[United States: State Tax Matters \(3 September 2021\), including sales and use tax developments in Illinois and Indiana](#)

[United States: State Tax Matters \(10 September 2021\), including sales and use tax developments in West Virginia](#)

[United States: State Tax Matters \(17 September 2021\), including sales and use tax developments in California, Florida, Illinois, Indiana, Nevada, and Utah](#)

[United States: State Tax Matters \(24 September 2021\), including sales and use tax developments in Massachusetts and Pennsylvania](#)



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