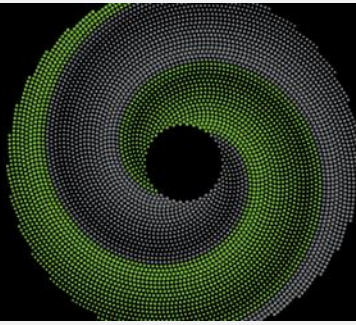




Global Tax & Legal – Global Indirect Tax Newsletter | March 2020



Global Indirect Tax News

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Featured articles



Deloitte global survey on VAT/GST relief measures following COVID-19

This survey covers COVID-19 related VAT/GST and sales tax measures introduced around the globe to mitigate the potential economic and fiscal effects of COVID-19 on businesses and individuals. The information is updated approximately every two/three working days. The information presented reflects the position at the date shown, but developments are quickly evolving, and measures taken by governments may change at short notice. If you would like more detailed and current information or advice, please contact your usual engagement team or the Deloitte firm in the country concerned.

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COVID-19: Managing supply chain risk and disruption

Coronavirus highlights the need to transform traditional supply chain models. This item highlights short-term actions companies can take to respond to business disruption and supply chain challenges from the global spread of COVID-19 — and looks ahead to the longer-term solution of digital supply networks.

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COVID-19 updates

The situation at the moment is fast-moving as governments take measures in response to COVID-19. The below tax@hand items represent the situation at the time of writing.

| | | | |
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| Australia State and territory COVID-19 tax relief and business support measures | Australia Tax and business relief in response to COVID-19 | Belgium VAT credit refund possibility announced in response to COVID-19 | Belgium VAT relief for medical and other protective equipment donated in response to COVID-19 |
| Belgium Belgium: COVID-19 tax measures to support businesses and individuals announced | Brazil Emergency economic measures approved by government in response to COVID-19 | Canada COVID-19 – More support measures announced | Canada Canada: COVID-19 – New fiscal measures |
| Canada Fiscal measures to support the economy | Chile Tax measures in response to COVID-19 announced | Colombia COVID-19 measures include increased powers for local government, VAT exemptions | Colombia Additional tax measures announced in response to COVID-19 |
| Colombia Tax measures announced in response to COVID-19 | Cyprus COVID-19 tax and VAT measures voted | Cyprus Direct tax and VAT measures in response to COVID-19 announced | Czech Republic Stabilization package for taxpayers approved in response to COVID-19 |
| El Salvador Special decrees and laws on tax matters issued in response to COVID-19 | Germany Two decrees with tax relief measures to boost liquidity published | Indonesia New fiscal measures announced in response to COVID-19 | Indonesia Changes in working practices in response to COVID-19 affect tax services |
| India Tax and regulatory compliance deadlines extended in response to COVID-19 | Italy Clarification provided on deferral of Intrastat reporting obligations | Italy Clarification provided on businesses eligible for extended deferral of tax payments | Italy Highlights for VAT payers of measures introduced in response to COVID-19 |
| Italy Tax authorities suspending certain activities in light of COVID-19 | Japan Tax filing and payment deadlines extended in response to COVID-19 | Korea Tax measures in response to COVID-19 announced | Kosovo Extension of Tax Filing Deadlines in Response to COVID-19 |
| Luxembourg New tax measures implemented in response to COVID-19 | Mexico Various tax measures proposed to mitigate economic impact of COVID-19 | The Netherlands Measures announced in response to COVID-19 include tax deferrals | The Netherlands Global Trade Advisory update on COVID-19 measures |
| Saudi Arabia Deadlines extended due to COVID-19 for filing tax returns and paying taxes | Sweden Financial measures in response to COVID-19 announced | United Kingdom COVID-19 tax measures to support businesses and individuals announced | |

Other news

Albania: New law on fiscalization amends significantly invoicing procedures for taxpayers
Argentina: New bill submitted to replace suspended knowledge economy regime
Australia: Weekly tax round-up (16 March 2020), including GST
Canada: British Columbia budget – PST, carbon tax, and other indirect taxes
China: New exclusion process for US goods subject to retaliatory tariffs
Denmark: CJEU asked to rule on VAT on fees for violation of private parking regulations
Egypt: VAT reporting requirements updated
France: New guidelines for non-EU exporters released
Hungary: CJEU rules Hungarian turnover tax in store retail trade sector compatible with EU law
Italy: Update on procedural changes relating to letters of intent
Mexico: VAT withholding required on labor subcontracting and certain other services
New Zealand: New GST issues paper released
New Zealand: Snapshot of recent developments (March 2020), including GST
Peru: Guidance issued on exports of services for VAT purposes
Poland: Ministry of Finance considers relaxing requirements of VAT “white list”
Russia: Update on VAT developments
Singapore: New GST compliance measures announced and updated e-Tax guides issued
South Africa: Electronic registration, licensing, and accreditation system to go live soon
Switzerland: VAT groups treated as single taxpayer for purposes of corporate RTV fee
Taiwan: Regulations requiring tax registration for online sales by individuals updated
United Arab Emirates: Designated zones a focus for FTA audits
United Kingdom: Key measures from Spring Budget 2020 for non-UK owned groups
United States: House approves new tax on nicotine used in vaping
United States: House panel considers post-Wayfair compliance issues facing small businesses
United States: State Tax Matters (28 February 2020), including indirect tax developments in Florida and Massachusetts
United States: State Tax Matters (6 March 2020), including indirect tax developments in North Carolina, Texas, and Washington
United States: State Tax Matters (13 March 2020), including indirect tax developments in Illinois
United States: State Tax Matters (20 March 2020), including indirect tax developments in Georgia, Indiana, Washington, and Wisconsin
Venezuela: VAT law amended to introduce “additional rate” for payments in foreign currency



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