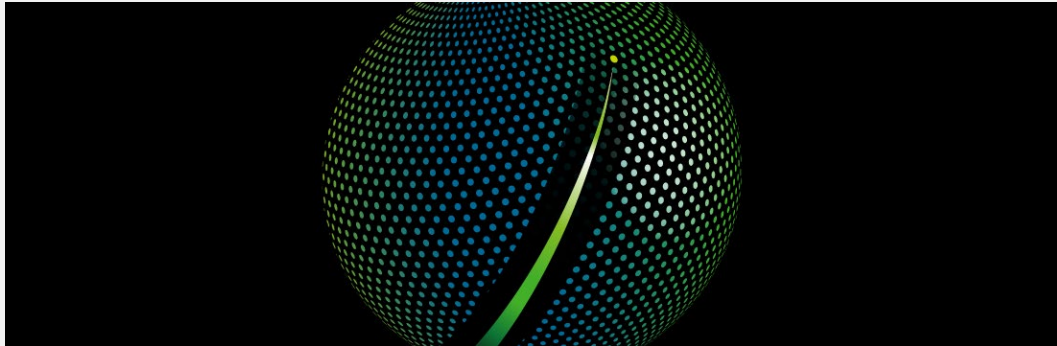


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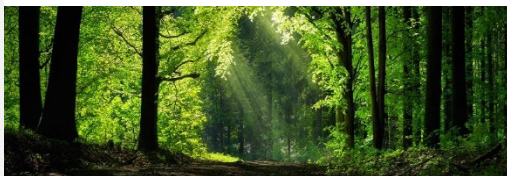
Global Tax & Legal – Global Indirect Tax Newsletter | January 2023



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### Albania

##### 2023 fiscal package

Legislation implementing the changes in the 2023 fiscal package has been published in the official gazette, with application as from 1 January 2023. Key measures include limits on cash at hand, changes to the penalty regime, and an increase in the scope of VAT exemptions.

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#### India

##### GST Council recommends changes

At its December 2022 meeting, the GST Council made various recommendations with respect to changes to certain GST rates, trade facilitation measures (including issuing circulars to clarify certain issues), and measures to streamline GST compliance.

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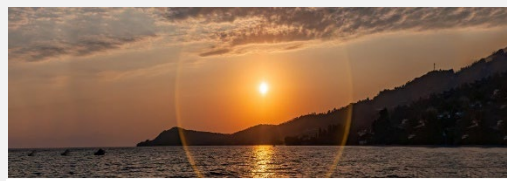


## Japan

### 2023 tax reform proposals

Japan's ruling party has announced the 2023 tax reform proposals, including Japanese Consumption Tax transitional measures regarding the qualified invoice system. The government is also considering measures in relation to platform operators.

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## United Kingdom

### VAT penalty and interest regime

The tax authorities have published guidance on the new VAT penalty regime for the late submission and late payment of VAT returns, and the new VAT interest regime. The new rules apply for accounting periods starting on or after 1 January 2023.

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## Other news

[Botswana: Extension of temporary reduced VAT rate](#)

[Brazil: Provisional measure amends law on temporary 0% tax rate for tourism industry](#)

[Brazil: Normative ruling consolidates and provides new rules on PIS and COFINS](#)

[Brazil: Provisional measure changes PIS and COFINS input credit calculation](#)

[France: 2023 finance bill adopted by Parliament](#)

[Germany: VAT Act amended by Annual Tax Act 2022](#)

[Ghana: Relief from import VAT and levies available on raw materials for manufacturers](#)

[Ghana: Changes to VAT and e-levy rates effected and benchmark discount value policy reversed](#)

[Greece: COVID-19 vaccines and diagnostic medical devices subject to super-reduced VAT rate](#)

[Guatemala: General VAT regime taxpayers may use electronic tax book system from 1 January 2023](#)

[India: Global Trade Advisory Newsletter \(October–December 2022\)](#)

[Ireland: Irish Revenue releases VAT Notes for Guidance to Finance Act 2022](#)

[Ireland: Tax and Duty Manual on Betting Duty Return and Payments Compliance Procedures updated](#)

[Ireland: Tax and Duty Manual on Electronic Relevant Contracts Tax System updated](#)

[Ireland: Irish Revenue updates Tax and Duty Manual on Importation of Motor Vehicles from UK](#)

[Ireland: New Tax and Duty Manual on VAT treatment of dental services](#)

[Ireland: Tax and Duty Manuals updated with VAT changes introduced by Finance Act 2022](#)

[Ireland: Irish Revenue updates procedures to prepare for new AES system](#)

[Ireland: Tax and Duty Manual on VAT and Employer Direct Debit Guidelines updated](#)

[Ireland: Debt warehousing scheme updated](#)

[Ireland: Irish Revenue updates Tax and Duty Manual on Review of Opinions or Confirmations](#)

[Ireland: Irish Revenue removes Vietnam as a qualifying beneficiary under the GSP scheme](#)

[Japan: Tax audits and controversy are returning in 2023](#)

[Italy: 2023 budget law enacted, including certain measures relevant to multinational groups](#)

[Norway: Government committee publishes report recommending various tax change](#)

[Philippines: Guidelines issued on the online registration of books of accounts](#)

[Poland: Restricted deduction of input tax related to certain passenger cars extended](#)

[Switzerland: VAT registration annual turnover threshold increased for certain institutions](#)

[Thailand: Tax incentives provided for donations to certain medical foundations](#)

[United States: State Tax Matters \(6 January 2023\), including indirect, sales and use tax developments in Florida, Kentucky, Massachusetts, North Carolina, and Ohio](#)

[United States: State Tax Matters \(13 January 2023\), including indirect, sales and use tax developments in Missouri, Texas and Washington](#)

[United States: State Tax Matters \(20 January 2023\), including indirect, sales and use tax developments in Oklahoma](#)

[United States: State Tax Matters \(27 January 2023\), including indirect, sales and use tax developments in California, Rhode Island, and Texas](#)



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