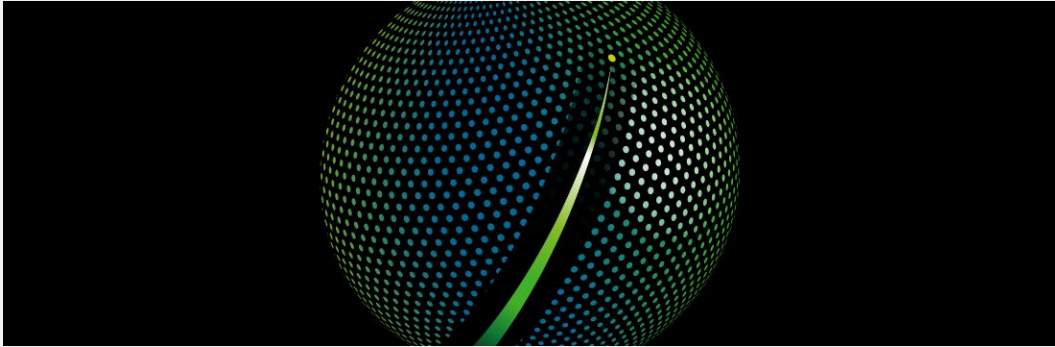


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European Union



VAT in the digital age: Digital reporting requirements and e-invoicing

The European Commission's VAT in the digital age package includes a vision for how VAT reporting should embrace digital opportunities, with an implementation timeline set to commence at the beginning of 2028.

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European Union



VAT in the digital age: Platform economy and e-commerce changes

The package also includes proposals to modify the VAT treatment of the platform economy, including online platforms in the short-term accommodation and passenger transport sectors, and of supplies of e-commerce goods.

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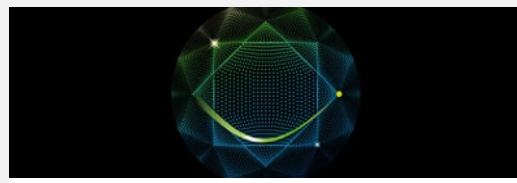
Ghana



2023 budget statement: Indirect taxes

On 24 November 2022, the Minister of Finance presented the 2023 budget statement to parliament. Indirect tax policy proposals included a proposed increase in the standard rate of VAT (to 15%) and reforms to the existing customs and excise duty system.

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Saudi Arabia



Amnesty for tax fines extended

The tax amnesty for the waiver of fines on certain taxes, which include corporate income tax, withholding tax, VAT, and real estate transaction tax, has been extended for an additional six-month period from 1 December 2022 until 31 May 2023.

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[India: Round-up of indirect tax rulings and other developments, September-October 2022](#)

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[Ireland: Clarifications provided on VAT treatment of emergency accommodation services](#)

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[Malaysia: Service tax exemption for non-bank digital payment service providers clarified](#)

[Malaysia: Update on proposed service tax on delivery services for goods](#)

[The Netherlands: 2023 tax plan and bill to implement DAC 7 adopted](#)

[Poland: SLIM VAT 3 package postponed until 1 April 2023](#)

[Poland: Mandatory structured e-invoicing: Draft bill published](#)

[Poland: Reduced VAT rates extended in 2023](#)

[Spain: Effective use or enjoyment rule for VAT modified](#)

[United States: State Tax Matters \(2 December 2022\), including indirect, sales and use tax developments in California, District of Columbia, Illinois, Indiana, and Ohio](#)

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