



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### Generative AI

##### What should tax directors be thinking about?

Deloitte UK tax experts set out a framework for integrating GenAI within the tax function, explore GenAI's broader capabilities and potential applications, and address risks and the importance of a longer-term strategy.

[READ MORE](#)



#### Tax transformation

##### Building an effective tax technology roadmap

Today, tax is not just about number-crunching. It has evolved into a data-rich, insight-generating powerhouse. A Deloitte US article outlines three steps to build a tech-enabled roadmap to guide tax technology transformations.

[READ MORE](#)



#### Germany

##### Mandatory e-invoicing for domestic B2B transactions

The business tax reform bill (the Growth Opportunity Act), which introduces mandatory electronic invoicing for domestic business-to-business transactions as from 1 January 2025, has been signed into law by the president.

[READ MORE](#)



#### Saudi Arabia

##### ZATCA increasing number of tax audits

The Zakat, Tax, and Customs Authority has initiated tax audits on hundreds of taxpayers across Saudi Arabia, focusing on VAT and real estate transaction tax. Larger VAT taxpayers can typically expect an audit once every one to three years.

[READ MORE](#)

### Other news



**Australia** [Major updates to export controls law](#)

**Australia** [Top 1000 assurance: Cohort change and differentiated approach by ATO](#)

**Cambodia** [Guidance on tax incentives for education sector issued by MEF](#)

**Canada** [2024 federal budget highlights](#)

**China** [New customs discretion benchmarks promote clarity](#)

<b>Denmark</b>	<a href="#">Guidelines on updated VAT liability of real estate projects issued</a>
<b>India</b>	<a href="#">Certification requirements on imported inputs used in manufacturing of exports eased</a>
<b>India</b>	<a href="#">Scheme to promote local manufacture of electric passenger cars introduced</a>
<b>Jamaica</b>	<a href="#">Tax highlights of 2024 budget</a>
<b>Malaysia</b>	<a href="#">Guide available on transition of standard service tax rate from 6% to 8%</a>
<b>Malaysia</b>	<a href="#">Guide available on service tax treatment of logistics services</a>
<b>Malaysia</b>	<a href="#">Guide available on change in service tax rate for digital services provided by FRPs</a>
<b>Malaysia</b>	<a href="#">Guide available on service tax treatment of maintenance and repair services</a>
<b>Malaysia</b>	<a href="#">Overview of recent amendments to service tax legislation and regulations</a>
<b>Malaysia</b>	<a href="#">Update on new service tax policies and FAQs</a>
<b>New Zealand</b>	<a href="#">Comprehensive GST grouping guidance released</a>
<b>New Zealand</b>	<a href="#">GST on digital platforms now in force</a>
<b>New Zealand</b>	<a href="#">Are electric vehicles falling out of favor?</a>
<b>New Zealand</b>	<a href="#">Preparing businesses for the NZ-EU free trade agreement</a>
<b>Poland</b>	<a href="#">VAT rate for beauty-related services reduced</a>
<b>Poland</b>	<a href="#">CJEU rules output tax may be corrected without need to reimburse end customers</a>
<b>Poland</b>	<a href="#">Draft amendments to KSeF published for consultation</a>
<b>Switzerland</b>	<a href="#">Upcoming VAT changes: Annual VAT reporting considerations</a>
<b>Switzerland</b>	<a href="#">Upcoming VAT changes: Considerations for travel agent services and cultural events</a>
<b>Thailand</b>	<a href="#">Extension of VAT exemption for digital asset trading</a>
<b>United Kingdom</b>	<a href="#">Tax Administration and Maintenance Day 2024</a>
<b>United States</b>	<a href="#">State Tax Matters (5 April 2024), including indirect, sales and use tax developments in Arizona, Arkansas and Indiana</a>
<b>United States</b>	<a href="#">State Tax Matters (12 April 2024), including indirect, sales and use tax developments in Colorado, Florida and Utah</a>
<b>United States</b>	<a href="#">State Tax Matters (19 April 2024), including indirect, sales and use tax developments in Arizona, Indiana and Massachusetts</a>
<b>United States</b>	<a href="#">State Tax Matters (26 April 2024), including indirect, sales and use tax developments in Colorado, Louisiana, Maine and Texas</a>

[Back to top](#)

For the latest tax news and information from over 90 countries, visit [tax@hand](mailto:tax@hand) or download the [tax@hand](#) mobile app today.

[LEARN MORE](#)



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2024. For information, contact Deloitte Global.

To no longer receive emails about this topic, please send a return email to the sender with the word ‘Unsubscribe’ in the subject line.