



Global Indirect Tax News

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Featured articles



Australia

Court judgment in *Hannover Life*

The Full Court of the Federal Court of Australia dismissed the Commissioner of Taxation's appeal in the *Hannover Life* litigation. The case addressed foundational issues of GST recovery and apportionment, particularly relevant for the financial services and property sectors.

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Japan

Proposed changes to taxation of online platforms

On 1 April 2025, Japan intends to introduce changes to the taxation of online platforms, as announced by the Ministry of Finance in the 2024 tax reform proposals. The draft law was submitted to parliament on 2 February 2024.

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New Zealand

Offshore gambling duty postponed

Parliament has introduced amending legislation that would tax offshore online gambling by introducing an offshore gambling duty with effect as from 1 July 2024. The duty has been designed to align with the GST rules for the supply of remote services to allow existing systems to be used.

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United Kingdom

Consultation on CBAM

The government has opened a consultation on the design and administration of the future UK carbon border adjustment mechanism, following the December 2023 announcement that it intends to introduce a UK CBAM, to take effect from 1 January 2027.

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New Zealand	<u>Tax policy guide for 2024: What to expect and when</u>
New Zealand	<u>Proposed amendments to the 2023-24 tax bill released</u>
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Poland	<u>Zero VAT rate for food products will not be extended</u>
Portugal	<u>Summary of clarifications relating to VAT rates for food and beverage services</u>
Portugal	<u>Additional guidance provided on CESOP obligations, application of reduced VAT rate</u>
Taiwan	<u>MOF ruling confirms qualified late payment interest not sales amount for VAT purposes</u>
United States	<u>State Tax Matters (1 March 2024), including indirect, sales and use tax developments in California, Illinois and Massachusetts</u>

- United States** [State Tax Matters \(8 March 2024\), including indirect, sales and use tax developments in Illinois, New Jersey and New York](#)
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