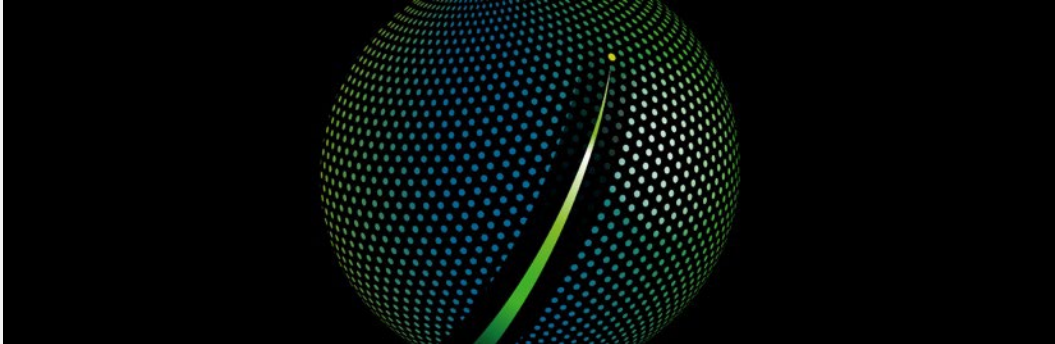


Deloitte.

Global Tax & Legal – Global Indirect Tax News | October 2023



Global Indirect Tax News

Your reference for indirect tax and global trade matters

Featured articles



European Union

Place of supply of live virtual events

In a change to the VAT rules, from 1 January 2025, live virtual events will be deemed to be supplied in the jurisdiction where the attendees are established, have their permanent address, or usually reside. EU member states are able to apply reduced rates of VAT to certain of these virtual events.

[READ MORE](#)



Australia

GST treatment of frozen food products

The Federal Court of Australia has ruled that a series of frozen food products were not GST-free. The issue in dispute was whether the frozen food products were each “food of a kind” that is within the category or genus of “... food marketed as a prepared meal ...”, and accordingly excluded from being GST-free.

[READ MORE](#)



Netherlands

VAT treatment of pension fund management services

The Court of Justice of the European Union has heard a case on the VAT exemption for management services. The key question was whether the pension fund's participants bear the investment risk. If so, the fund qualifies as a "special investment fund" and fees for its management are exempt from VAT.

[READ MORE](#)



South Africa

EU CBAM impact on South African businesses

The EU's Carbon Border Adjustment Mechanism aims to mitigate the risk of carbon leakage and ensure the effectiveness of EU climate measures. During the transitional phase, importers of certain goods into the EU are subject to reporting obligations, with the first reports due on 31 January 2024.

[READ MORE](#)

Other news

[OECD: 2023 report on tax administration highlights trends regarding digital transformation](#)

[European Union: CESOP Implementation Monitor - update 9 October 2023](#)

[Argentina: Temporary modification to the obligation to enter and settle collections into pesos](#)

[Australia: ATO's latest findings for Top 1,000 and Top 100 GST reporters](#)

[Australia: High Court rules Victoria's ZLEV road user charge is invalid](#)

[Belgium: Finance minister relaunches legislative proposal on mandatory e-invoicing](#)

[Belgium: Preliminary draft law would impose joint VAT liability on marketplaces and platforms](#)

[Belgium: Proposed removal of 6% VAT rate on certain real estate developer activities](#)

[China: Second draft of VAT law published for public consultation](#)

[Guatemala: SAT will enable online requests for exemption from fines and interest](#)

[Guernsey: Tax highlights of 2024 budget](#)

[Italy: New law is in force that enables government to implement significant tax reform](#)

[Korea \(ROK\): VAT exemptions included in recent tax revisions](#)

[Korea \(ROK\): Tax rulings and cases \(October 2023\)](#)

[Malaysia: Overview of guide issued on activities of licensed manufacturing warehouse companies](#)

[Mexico: Decree provides tax incentives for key sectors of export industry](#)

[Netherlands: Supreme Court requests a preliminary ruling on directors' liability](#)

[New Zealand: Do you operate a customs controlled area?](#)

[Peru: Supreme Court rules on requirements to deduct commercial discounts](#)

[Portugal: Highlights of indirect tax measures in draft budget law and other recent legislation](#)

[Switzerland: Two court decisions create input VAT deduction opportunities for public bodies](#)

[Thailand: Extension of deadline for certain VAT payments for nonresidents](#)

[United States: State Tax Matters \(6 October 2023\), including indirect, sales and use tax developments in Florida, Mississippi, Ohio, and South Carolina](#)

[United States: State Tax Matters \(13 October 2023\), including indirect, sales and use tax developments in California, New Mexico, South Dakota, and Washington](#)

[United States: State Tax Matters \(20 October 2023\), including indirect, sales and use tax developments in Illinois and South Dakota](#)

[United States: State Tax Matters \(27 October 2023\), including indirect, sales and use tax developments in Colorado, Illinois and Washington](#)



For the latest tax news and information from over 90 countries, visit [tax@hand](https://tax@hand.com) 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 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 professionals 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 415,000 people worldwide make an impact that matters at 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.

© 2023. For information, contact Deloitte Global.