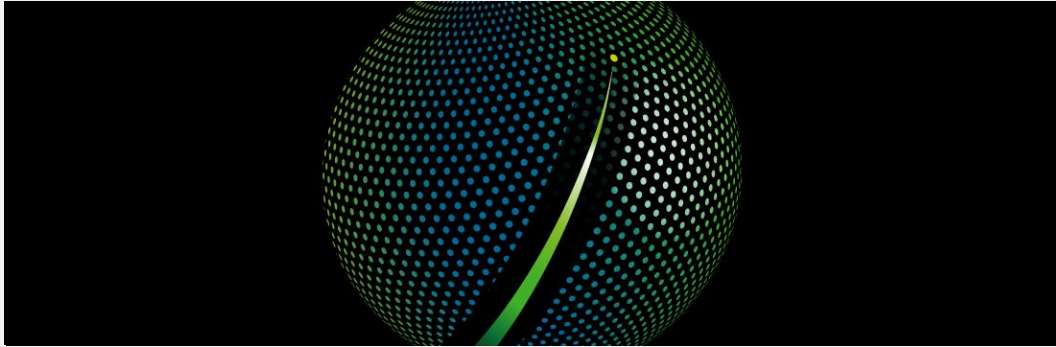


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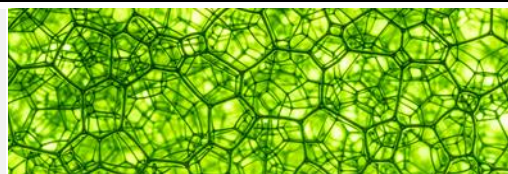
European Union



VAT fixed establishment concept

The CJEU released a judgment on the concept of a fixed establishment for VAT purposes. The ruling provides clear guidance for EU tax authorities to define their position on the VAT fixed establishment concept, hopefully restoring legal certainty for taxpayers.

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Australia



Review of GST low value imported goods regime

The government has published a report about the effectiveness of the low value imported goods regime, which concluded that the regime is “operating reasonably” and that it has been successful in revenue terms. No legislative changes were recommended.

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Belgium



New EU rules allow reduced VAT rates

A new directive has introduced reforms to EU VAT rates. Under the new rules, EU member states are able to apply reduced VAT rates and a super-reduced or zero VAT rate to an updated and extended list of supplies. Several measures have been adopted in Belgium.

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Germany



VAT calculation for certain intra-EU resales

The Federal Fiscal Court referred a case to the CJEU on the VAT calculation on certain intra-EU resale transactions where the reseller bases the VAT calculation on profits. The Federal Court's understanding differs from the AG's in the underlying case.

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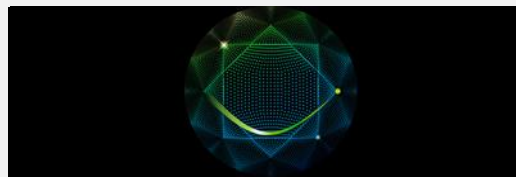
United Kingdom



Spring Statement 2022

On 23 March, the Chancellor of the Exchequer delivered his Spring Statement, in which he announced GBP 45.9 billion of new tax reduction measures over a five-year horizon—in contrast to the GBP 65.9 billion of tax raising measures announced in the autumn 2021 budget.

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United States



Measures in response to Russia's actions in Ukraine

Since late February 2022, the US, like many other countries around the globe, has begun issuing and implementing a series of sweeping economic sanctions, export controls, and trade restrictions in response to Russia's actions in Ukraine.

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