

## Global Indirect Tax News

Your reference for indirect tax and global trade matters

### Featured articles



#### OECD

##### Pricing greenhouse gas emissions

The OECD has published a report, *Pricing Greenhouse Gas Emissions: Turning Climate Targets into Climate Action*, examining how the instruments of carbon prices, energy taxes, and subsidies have evolved, detailed by jurisdiction, sector, product, and instrument.

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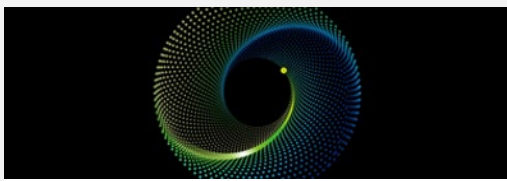


#### Ghana

##### Nonresident suppliers of digital services

Legislation has been published amending the definition of e-commerce activities subject to VAT, and providing details on the place of supply rules for the provision of telecommunication and e-commerce supplies by nonresidents for use or enjoyment in Ghana.

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## Switzerland

### Public vote confirms VAT rate increase

Switzerland's voters have agreed to increase VAT rates to finance the government's Old Age and Survivors' Insurance. It is expected that the Swiss Federal Tax Administration will set transition rules for the rate changes which, subject to confirmation, will apply from 1 January 2024 at the earliest.

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## Vietnam

### Tax collection for e-commerce and digital business

The Prime Minister has requested that the competent authorities take certain coordinated actions with the aim of improving the effectiveness of the management of tax collection in relation to e-commerce and digital business activities.

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[Brazil: Guidance issued on temporary 0% tax rate for tourism industry](#)

[Cyprus: Amendment to the eighth schedule of the VAT law introduced](#)

[El Salvador: New ad valorem tax on insurance policies will apply to insurance companies](#)

[Finland: Amendments to VAT rates enacted for sales of electricity and passenger transport](#)

[Finland: SAC ruling issued regarding right to deduct VAT on costs relating to free sight tests](#)

[Germany: Federal Fiscal Court rules on input tax deduction for outplacement services](#)

[Germany: Federal Fiscal Court denies VAT exemption for revenue from physical slot machines](#)

[Guatemala: VAT regulation amended regarding requirements for tax documents](#)

[Guatemala: FEL invoice regime extended to taxpayers registered under small taxpayer regime](#)

[India: Draft rules to aid customs value declaration of identified imported goods issued](#)

[Malaysia: Guide revised on sales tax exemption for registered manufacturers under "schedule C"](#)

[Malaysia: Newly amended order sets forth exemptions from registration for sales tax](#)

[Malaysia: Updates regarding tourism tax and departure levy](#)

[Philippines: BIR releases various revenue regulations](#)

[Philippines: BIR clarifies 0% VAT rate for certain HMO plans](#)

[Switzerland: Change of practice regarding VAT exempt air traffic-related transactions is ongoing](#)

[Switzerland: VAT treatment of negative financial interest clarified](#)

[Switzerland: New practice on VAT treatment of supplies provided in Swiss sector of EuroAirport](#)

[Thailand: Rules provided regarding VAT registration of individuals operating online businesses](#)

[Thailand: Additional requirements for VAT penalty waiver or reduction in cases of importations](#)

[Thailand: Clarifications provided regarding VAT treatment of charter services relating to ships](#)

[Trinidad and Tobago: Tax measures in 2022/2023 national budget include new tax amnesty](#)

[United Kingdom: Subsidy control regime to commence on 4 January 2023](#)

[United Kingdom: Key tax announcements in Autumn Statement for 2022](#)

[United States: State Tax Matters \(4 November 2022\), including indirect, sales and use tax developments in Nevada and Washington](#)

[United States: State Tax Matters \(11 November 2022\), including indirect, sales and use tax developments in Colorado](#)

[United States: State Tax Matters \(18 November 2022\), including indirect, sales and use tax developments in Arkansas, Georgia, Washington, and Wyoming](#)

[Vietnam: New decree amends and supplements certain VAT rules](#)



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