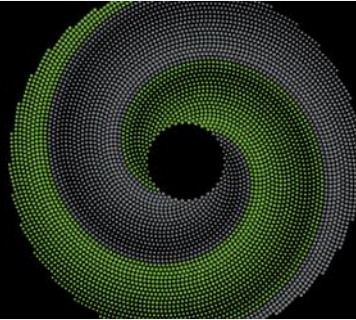


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Colombia



Law modifies incentives for energy investments

A new law has modified the incentives available for investments in research, development, and the generation and use of energy from nonconventional energy sources and/or the management of energy efficiency, including VAT and tariff exemptions.

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India-UK



Prospect of India-UK free trade agreement

The Indian and UK prime ministers have agreed an enhanced trade partnership and announced an intention to negotiate a comprehensive free trade agreement. The UK Government has launched a public consultation on the UK's trading arrangements with India.

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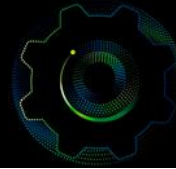
Germany



CJEU on VAT exemption for management of SIFs

The Court of Justice of the European Union issued a decision specifying the conditions under which VAT exemption for the management of special investment funds applies in outsourcing cases. The court's ruling is in line with previous case law.

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Oman



Update on recent VAT developments

Following the implementation of VAT in Oman on 16 April 2021, there have been a number of developments relating to VAT return filing and pre-registration input tax claims, simplified tax invoices, and expected additional guidance for certain industries and sectors.

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[India: Global Trade Advisory Newsletter \(April–June 2021\)](#)

[India: Fourth GST anniversary: A recap of the year that was and the road ahead](#)

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[Russia: Update on VAT developments \(July and August 2021\)](#)

[United Kingdom: "L" day: Draft legislation issued and other announcements](#)

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