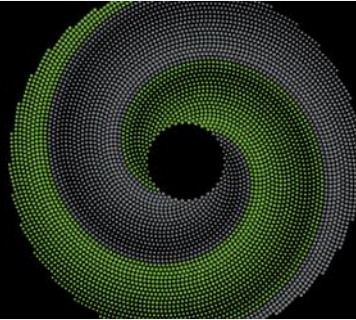


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Global Tax & Legal – Global Indirect Tax Newsletter | July 2021



## Global Indirect Tax News

Your reference for indirect tax and global trade matters

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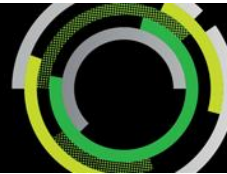


#### Africa

##### Guide to fiscal information

The 2021 edition of the guide is now available. It contains a summary of tax and investment regimes in over 40 key African economies, including details of each country's income tax, VAT (or sales tax), and other significant taxes, and investment incentives available.

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#### European Union

##### "Fit for 55" package

The European Commission has adopted the package of proposals aimed at upgrading legislation and introducing policy measures to deliver changes to reach climate neutrality by 2050 and, to support this, reduce net emissions by at least 55% (compared to 1990) by 2030.

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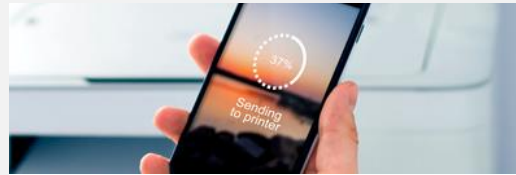


## Austria

### No fixed establishment from rental of real estate

The CJEU has ruled on whether renting out real estate can qualify as a fixed establishment of the taxpayer for VAT purposes. The court confirmed that there is no fixed establishment where none of the taxpayer's own personnel are at the location.

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## Guatemala

### Initiative regarding VAT and digital economy

The Inter-American Center of Tax Administrations and Guatemala's tax authorities have presented an initiative regarding a compliance system that Latin American countries can use to facilitate VAT registration and compliance by nonresident suppliers.

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## Other news

[Germany: CJEU ruling on VAT fixed establishment has broader domestic consequences](#)

[Greece: Important VAT law changes enacted](#)

[Guatemala: New online compliance system for VAT withholding to be introduced as from July 2021](#)

[Guatemala: Obligation to include detail on suppliers in monthly VAT return temporarily suspended](#)

[Guatemala: SAT implements online tool to verify supplier compliance](#)

[India: GST measures introduced include expansion of exemption from GST on medical goods](#)

[India: GST council recommends rate reductions for certain goods to treat COVID-19](#)

[Indonesia: Update on luxury-goods sales tax borne by government facility for sales of vehicles](#)

[Indonesia: Update on regulations providing tax incentives in response to the COVID-19 pandemic](#)

[Italy: VAT e-commerce package aims to simplify rules for online sales](#)

[Oman: OTA issues VAT return filing guidance](#)

[Poland: VAT e-commerce package implemented](#)

[Poland: Information to be included in JPK V7 VAT reporting files modified](#)

[Portugal: Standard VAT rate in Azores is reduced to 16%](#)

[Russia: Update on VAT developments \(June 2021\)](#)

[Saudi Arabia: ZATCA issues updated VAT guidelines for the real estate sector](#)

[Saudi Arabia: National rules of origin issued with aim to promote local content](#)

[Switzerland: Changes of practice proposed regarding VAT exempt air traffic-related transactions](#)

[United States: State Tax Matters \(25 June 2021\), including sales and use tax developments in Colorado and Washington](#)

[United States: State Tax Matters \(2 July 2021\), including sales and use tax developments in Kentucky, Missouri, North Carolina, and Washington](#)

[United States: State Tax Matters \(9 July 2021\)](#)

[United States: State Tax Matters \(16 July 2021\), including sales and use tax developments in Florida, Michigan, and New Mexico](#)

[United States: State Tax Matters \(23 July 2021\), including sales and use tax developments in Illinois](#)



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