



March 2018

This month's KPMG Global Indirect Tax Brief brings you the latest news on indirect tax developments from around the world. As indirect tax rates continue to increase and the rules become more complex, maintaining an awareness of changes in this area is critical to ensure that they are implemented, reported and managed appropriately.

Here you will find briefings on key news, events and thought leadership submitted by tax professionals in KPMG member firms globally. You can further the discussion on the topics of your choice by sharing articles on your social media networks or join us in our tax discussion group on [LinkedIn](#).

In this issue:

Americas — Asia Pacific — EMA

Americas

[Brazil: Guidance on web-based platform for tax and information returns](#)

Share this on [Twitter](#) [LinkedIn](#)



Asia Pacific

[Australia: Proposed cost recovery for low-value imported goods](#)

Share this on [Twitter](#) [LinkedIn](#)

[Australia: Proposed measures for GST withholding on residential premises](#)

Share this on [Twitter](#) [LinkedIn](#)

[China: Changes to tariffs on IT imports, certain commodities](#)

Share this on [Twitter](#) [LinkedIn](#)

[China: Guidance on implementing customs advance rulings program, effective 1 February 2018](#)

Share this on [Twitter](#) [LinkedIn](#)

[Papua New Guinea: Tax authorities increase focus on compliance: automatic penalties for late-filed returns](#)

Share this on [Twitter](#) [LinkedIn](#)

[Singapore: Budget 2018](#)

Share this on [Twitter](#) [LinkedIn](#)

[Singapore: Possible tax measures in budget for 2018](#)

Share this on [Twitter](#) [LinkedIn](#)

[Singapore: Tax authority updates GST guidance](#)

Share this on [Twitter](#) [LinkedIn](#)

[Thailand: Electronic commerce and "e-payment" and "e-tax" mechanisms](#)

Share this on [Twitter](#) [LinkedIn](#)



EMA

[Botswana: Tax measures and 2018-2019 budget](#)

Share this on [Twitter](#) [LinkedIn](#)

[Croatia: Tax measures effective in 2018](#)

Share this on [Twitter](#) [LinkedIn](#)

[Cyprus: VAT on support services for ships](#)

Share this on [Twitter](#) [LinkedIn](#)

[Cyprus: VAT regime for tour operators](#)

Share this on [Twitter](#) [LinkedIn](#)

[Czech Republic: Changes in VAT law expected in 2019](#)

Share this on [Twitter](#) [LinkedIn](#)

[Germany: Anticipated VAT legislation concerning online trading](#)

Share this on [Twitter](#) [LinkedIn](#)

[Ireland: VAT updates](#)

Share this on [Twitter](#) [LinkedIn](#)

[Nigeria: Summary of tax developments during 2017 - a possible shift towards greater reliance on indirect taxes](#)

Share this on [Twitter](#) [LinkedIn](#)

[Nigeria: Tax amnesty "fact sheet"](#)

Share this on [Twitter](#) [LinkedIn](#)

[South Africa: Actions to consider before VAT rate increase is effective](#)

Share this on [Twitter](#) [LinkedIn](#)

[South Africa: Tax measures in 2018 budget](#)

Share this on [Twitter](#) [LinkedIn](#)

[South Africa: VAT rate increases to 15%, effective April 2018](#)

Share this on [Twitter](#) [LinkedIn](#)

[Sweden: Government's proposal for new gambling regulations - a new excise duty is introduced](#)

Share this on [Twitter](#) [LinkedIn](#)

[UK: HMRC guidance on end-use relief: imported goods when use or end destination is unknown](#)

Share this on [Twitter](#) [LinkedIn](#)



For Trade and Customs TaxNewsFlash articles [click here](#)

Of further interest:



[KPMG's Global Indirect Tax Services website](#)



[KPMG's Global Indirect Tax publications library](#)

kpmg.com/socialmedia



[Privacy](#) | [Legal](#)

You have received this message from KPMG International. If you wish to unsubscribe from the Global Indirect Tax Brief, please [click here](#).

© 2018 KPMG International Cooperative ("KPMG International"), a Swiss entity. Member firms of the KPMG network of independent firms are affiliated with KPMG International. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

Designed by [Evaluerve](#).
Publication Number: 135257-G