

July 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: ICMS withholding guidance (São Paulo) Share this on 😏 🛅

Canada: New U.S. sales tax obligations for certain Canadian companies

Share this on 😏 🛅

Colombia: VAT registration, digital services | KPMG | GLOBAL Share this on 😏 🛅

For Trade and Customs TaxNewsFlash articles click here

0

Asia Pacific

Myanmar: Withholding tax changes effective 1 July 2018 Share this on 💟 📊

0

EMA

Bulgaria: "Tax card" for 2018, quick reference tax guide Share this on 🗾 in

Certain annual VAT recovery rate adjustments for 2017 due by 23 July 2018

Share this on 😏 🛅

Czech Republic: Amendments to VAT law expected to advance Share this on 💟 📊

	East Africa: Budgets presented in Kenya, Uganda, Tanzania, and Rwanda
	Share this on 👿 🛅
	EU: New measures to address VAT fraud Share this on V in
	Germany: Input VAT deduction, court decision on timing of supply Share this on V in
	Ireland: VAT updates (June 2018) Share this on V in
	Italy: Mandatory e-invoice delayed to 2019, business-to-business fuel supplies Share this on V in
	Luxembourg: Guidance concerning input VAT deduction for "partial taxpayers" Share this on V in
	Poland: VAT "split payment" mechanism effective 1 July 2018 Share this on V in
	Switzerland: Pension funds may unnecessarily be paying VAT Share this on V in
	UK: Certain VAT-registered businesses must maintain digital records, effective April 2019 Share this on vinitian
6	

Learn more about KPMG Global Indirect Tax Services

Of further interest:

- <u>Global Indirect Tax Outlook 2017 and beyond</u>
- ____ India's new GST: the countdown is on
- _ Gulf Cooperation Council states gear up for VAT in 2018 Will you be ready?
- ____ Getting down to business with indirect tax article series
- <u>Don't underestimate BEPS' impact on indirect tax</u>
- <u>Will the US implement a VAT?</u>
- ____ Regional indirect tax country guides (Asia-Pacific, Africa and the Americas)
- 2016 Global Trade Management Survey
- ____ Going Beyond the Data article series

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 Evalueserve. Publication Number: 135667-G