

TOP 10 Most visited pages on <u>www.vatupdate.com</u>

Dec 2020

- 1. Brexit 1 January 2021 Changes to Import VAT on goods, including from the EU
- 2. BREXIT: SAP release notes on Northern Ireland topic
- 3. FAQ on Intrastat requirements for 2021 (after Brexit) issued by HMRC
- 4. <u>To move goods to or from Northern Ireland from Jan 1, 2021, you'll need an EORI number</u> <u>that starts with XI</u>
- 5. <u>EU regulation 2020/1470 sets 2 new different nomenclature codes to identify UK territory :</u> <u>XU for UK excluding Northern Ireland, XI for Northern Ireland</u>
- 6. EU: In which countries do UK entities have to appoint a fiscal representative after the Brexit?
- 7. <u>GOV.UK: UK-EU Trade and Cooperation Agreement Summary</u>
- <u>Recap Brexit: Trade and Cooperation Agreement between the European Union and the UK This is what you need to know!!!</u>
- 9. Draft EU-UK Free Trade Agreement is now available
- 10. <u>Brexit Northern Ireland 'XI' VAT and EORI number When to charge VAT? Which VAT number to be used?</u>

Since Top 10 is dominated by Brexit related newsletters, below is the list excluding Brexit.

- 1. Malaysia: Gov't urged to extend car SST exemption to June 2021
- 2. <u>Global overview of future e-invoicing, e-filing and real time reporting upcoming changes</u> (status Dec 21, 2020)
- 3. India: Can Input Tax Credit for FY 2019-20 be claimed after September 2020? Yes, you may
- 4. Poland: Profitability adjustment/Transfer Pricing Adjustment has no effect on VAT
- 5. <u>India: Notification No 94/2020: ITC on outward supplies not declared, mandatory tax</u> payment of 1% of output tax....
- 6. <u>European Parliament legislative resolution on the proposal for a definitive VAT system</u>
- 7. <u>Spain: Fixed Establishments VAT implications of manufacturing and distribution agreement</u>
- 8. E-Commerce VAT Directive will need to be implemented in the EU by July 1, 2021
- 9. Kenya: VAT rate from 14% back to 16% effective 1 January 2021
- 10. ECJ C-621/19 (Weindel Logistik Service) Order Import VAT recovery only for the owner of the goods