

GLOBAL TAX NEWSLETTER

28 September - 5 October 2026

Regulatory developments across VAT, digital reporting, customs and indirect tax

Publication-ready executive briefing

Executive overview

OVERVIEW

The week was dominated by digital VAT acceleration, judicial clarification and customs modernisation.

Digital compliance

New or updated e-invoicing, e-reporting and SAF-T developments across Europe, Africa, the Americas, Asia-Pacific and the Middle East.

VAT doctrine

CJEU and General Court developments focused on deduction timing, TOGC treatment and triangular or chain transactions.

Rates and scope

Countries adjusted VAT rates, registration thresholds, reverse charges and sector-specific reliefs.

Customs and borders

EU customs reform, Centralised Clearance delays and changes to duties and border processes require operational follow-up.

Management implication

Readiness now depends on coordinated legal interpretation, process ownership, data quality, ERP design and service-provider capability.

A truly global regulatory week

GLOBAL

Material developments were identified across five regions, with Europe showing the highest concentration.



Europe

ViDA, CJEU, e-invoicing, SAF-T

Africa

Digital VAT and registration

Americas

Rates, digital services and sales tax

Asia-Pacific

GST analytics and e-commerce

Middle East

E-invoicing, rates and customs

European digital VAT landscape

EUROPE

The direction is common, but mandate models, timing and technical architecture remain fragmented.

Mandates in force

Eight EU Member States already have domestic B2B e-invoicing mandates.

Future starts

Five additional Member States have established implementation dates.

B2G maturity

B2G e-invoicing is used in almost every Member State.

Reporting diversity

Models range from clearance and near-real-time reporting to periodic transaction reporting.

Business priority: design for interoperability, not a single national model.



ViDA moves from policy to local implementation

VIDA

Netherlands and Slovakia illustrate how EU reform will translate into national invoicing, reporting and registration changes.

Netherlands

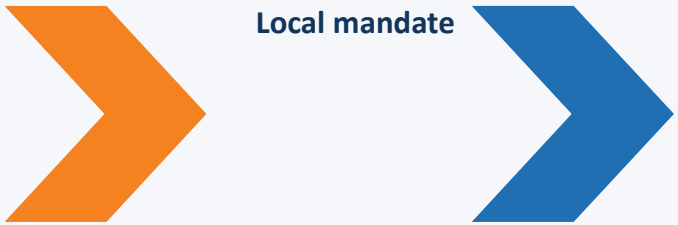
Preparing mandatory domestic B2B structured e-invoicing and digital VAT reporting. Key uncertainties remain the legislative timetable, scope, architecture and technical standards.

Slovakia

Implementing ViDA-related VAT reforms, including OSS changes and digitally reported transactions. Existing registrations, invoicing flows and system responsibilities require reassessment.

Common design questions

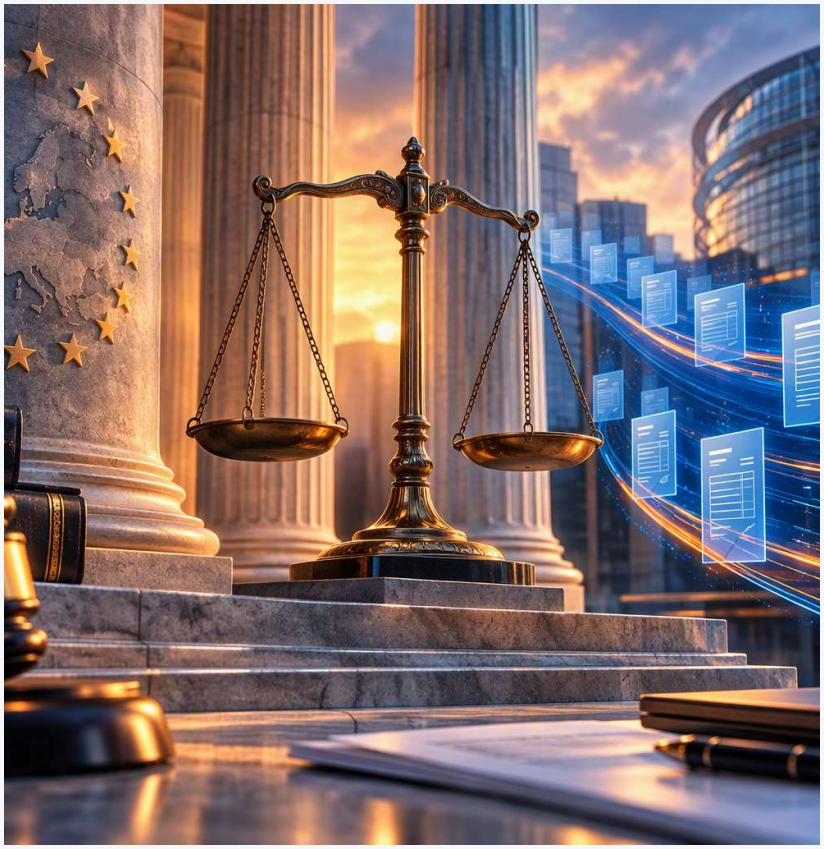
- Which transactions move to structured invoicing?
- Which data must be reported, by whom and when?
- Can foreign VAT registrations be removed?
- How will national models interoperate with ViDA?



CJEU and General Court: three decisions to watch

CASE LAW

Recent jurisprudence reinforces the importance of evidence, transaction substance and timing.



Input VAT deduction timing

The invoice may arrive after the return period but before filing. The Court of Justice has opened a review procedure.

Transfer of a going concern

Separate 50% transfers were not autonomous economic units. A combined commercial purpose did not convert them into one qualifying transfer.

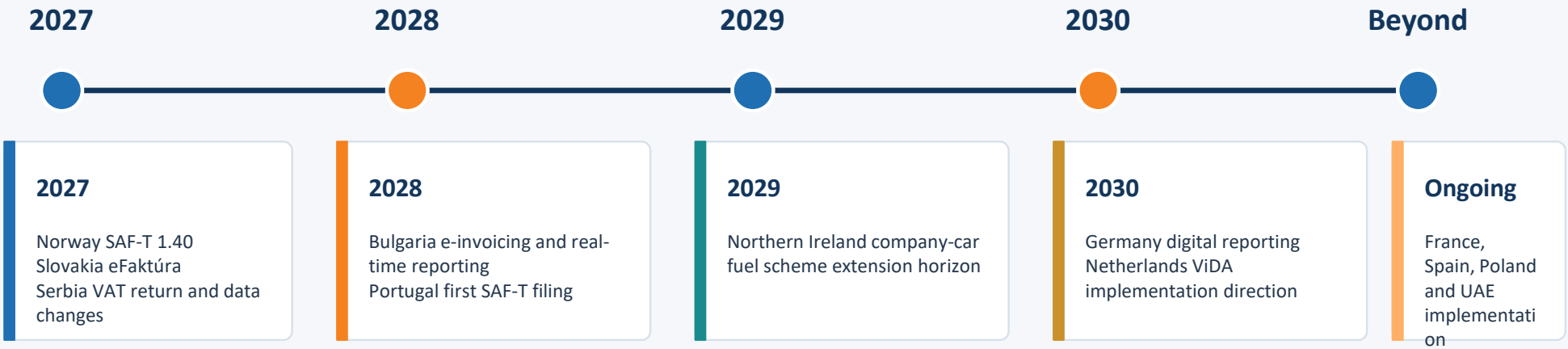
Triangular and chain transactions

Exemption depends on correct transport allocation and alignment of contracts, VAT numbers, evidence and reporting.

Digital compliance timeline

TIMELINE

The 2027-2030 horizon is filling rapidly with e-invoicing, SAF-T, reporting and e-delivery milestones.



Dates remain subject to legal and technical finalisation where proposals or draft rules are involved.

Three priority markets: France, Germany and Poland

PRIORITY MARKETS

The three programmes require different operating models, despite a shared shift toward structured data.

France

• Choose between Factur-X, UBL and CII based on ERP and customer needs.

• Map B2C, cross-border and other e-reporting transactions separately.

• Recodification into CIBS is delayed until 2027.

Germany

• Digital transaction reporting is indicated for 2030.

• XRechnung 4.0 pre-release requires schema, validation and mapping review.

• Current receipt and phased issuance obligations remain distinct.

Poland

• KSeF-specific financial penalties are proposed to move to 2028.

• Mandatory use is not postponed.

• Pre-filled VAT declarations and energy reverse charge changes require reconciliation controls.

Other European implementation signals

EUROPE

Several jurisdictions changed rates, formats, digital delivery rules or implementation timing.

Bulgaria

Draft 2028 clearance-style model and EUR 75,000 registration threshold

Greece

Phase B deadlines extended for digital delivery notes and e-invoicing

Portugal

Accounting SAF-T delayed; 2027 period, first filing in 2028

Serbia

SEF expansion, preliminary VAT return and B2B e-delivery roadmap

Spain

SPFE timeline remains dependent on final implementing rules

Cyprus

Temporary zero rating extended to specified food categories

Africa: digital VAT models continue to expand

AFRICA

The region combines emerging e-invoicing architectures with registration and reverse-charge changes.

Botswana

Reverse-charge guidance for remote services requires recipient notification, supporting registration evidence and limited registration for specified entities.

Burundi

The EBMS guide covers invoice generation, validation, approved software or devices, correction and retention.

Mauritius

The e-invoicing and e-reporting guide focuses on scope, transmission, correction, archiving and VAT-return reconciliation.

Ghana

VAT registration obligations apply where taxable turnover exceeds GH¢750,000.

South Africa

FAQs refine the proposed digital VAT modernisation model, but proposals must be distinguished from final law.

Americas: digital services and jurisdiction-specific taxability

AMERICAS

Compliance remains fragmented across federal, national and subnational regimes.

United States

State sales-tax changes affect SaaS, software, streaming and digital products. Product taxability matrices remain essential.

Mexico

The 17 September RMF update introduced no new CFDI requirements. Existing schemas and validation rules continue.

Uruguay

The tourism VAT reduction is extended through 30 April 2027 for eligible electronic payments.

Canada

Late GST/HST rebate claims remain constrained by statutory filing deadlines.

Bolivia

Specified VAT payer groups received additional time for electronic invoicing implementation.

Asia-Pacific: analytics, digital services and filing reform

ASIA-PACIFIC

Authorities are combining transaction data, digital platforms and tighter reporting cycles.

Bangladesh

Monthly VAT returns restored; preparation and payment timelines may shorten.

India

Assam is using analytics to identify GST mismatches and fraud patterns.

Indonesia

New VAT collection mechanism applies to qualifying cross-border digital services.

Singapore

Updated guidance covers disposal and private use of business assets.

Uzbekistan

Digital-services and e-commerce rules expand obligations for foreign suppliers and platforms.

Vietnam

E-commerce law and Decree 248 update platform and transaction-reporting responsibilities.

Middle East: pilot programmes and targeted rule changes

MIDDLE EAST

The UAE advances implementation while Oman and Qatar adjust rates and product treatment.

United Arab Emirates

The five-corner e-invoicing pilot is live. Businesses should assess provider connectivity, structured-data readiness, validations, acknowledgements, reporting and archiving.

UAE VAT amendments

Separate changes affect input recovery, specified cash payments and composite supplies. AP, tax determination and contract review require targeted updates.

Oman

Expanded zero-rated food list requires product-level classification and tax-code updates.

Qatar

Excise and customs changes must be assessed separately by product and effective date.

Turkey

Paid social-media subscription income requires separate income, withholding, banking and indirect-tax analysis.

Rates, thresholds and sector reliefs

TAX DETERMINATION

Product, sector and turnover changes require precise master-data and effective-date controls.

Cyprus	**Temporary 0% VAT**	Specified meat from 1 Oct; bread, milk, coffee, sugar and baby food from 12 Oct
Poland	**Proposed 23% VAT**	Specified non-alcoholic drinks, including products with caffeine or taurine
Bulgaria	**Proposed EUR 75,000 threshold**	Potential change to compulsory VAT registration from 2027
Ghana	**GH¢750,000 threshold**	GRA clarification of registration obligations
Oman	**Expanded 0% list**	Specified food commodities and production inputs
Uruguay	**Tourism reduction**	Extended through 30 April 2027 for eligible electronic payments

Customs reform moves toward a central data model

CUSTOMS

The EU Customs Authority and Data Hub signal a major shift in border-data governance.



EU Customs Authority

A new central institution will support stronger risk management and supervision.

EU Customs Data Hub

The reform aims to centralise data and modernise cross-border trade and e-commerce controls.

Centralised Clearance delays

Seven Member States face proceedings over delayed deployment. Businesses should verify national availability and fallbacks.

What this means for the operating model

OPERATING MODEL

Digital mandates are no longer isolated tax projects. They affect end-to-end transaction design.

1

Legal scope

Entity, establishment, transaction and customer coverage

2

Data

Invoice fields, tax codes, master data and evidence

3

Process

Issue, receive, validate, correct, report and archive

4

Technology

ERP, middleware, access points and service providers

5

Control

Reconciliation, exception handling, monitoring and audit trail

Governance must connect tax policy, finance operations, procurement, sales, IT and local compliance.

Recommended 90-day action plan

ACTIONS

Convert regulatory monitoring into governed decisions, scoped work and testable controls.

0-30 days

Confirm legal status and effective dates; update the mandate inventory; identify affected entities and transaction flows.

31-60 days

Complete data-gap and architecture assessments; clarify service-provider and ERP responsibilities.

61-90 days

Prioritise builds and testing; define reconciliations, exception handling and implementation governance.



KEY TAKEAWAY

The compliance horizon is converging on structured data, faster reporting and stronger reconciliation.

Winning programmes will align legal interpretation, transaction design, technology and control ownership across jurisdictions.

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