

GLOBAL TAX NEWSLETTER

Week 41 | 5–12 October 2026

From regulatory change to implementation priorities

VAT • GST • Customs • Excise • Digital Compliance



Week 41 at a glance

The dominant story is acceleration of digital compliance, alongside targeted rate, refund and enforcement changes.

Digital compliance

E-invoicing, e-reporting, SAF-T, fiscalisation and cash-register mandates dominate the week.

VAT policy

Rate changes, exemptions, registration thresholds and sector treatments remain active across regions.

Courts & enforcement

Triangulation, input VAT, margin schemes and major fraud investigations sharpen legal risk.

Customs & adjacent taxes

EU customs reform, CBAM pricing, voluntary disclosure and trade preferences broaden the agenda.

Europe: digital tax moves from design to delivery

Mandates are converging, but implementation dates and technical models remain fragmented.

France

E-reporting guidance, recodification transition and early e-invoicing metrics.

Germany

E-invoicing milestones, 2030 digital reporting and digital cash registers.

Spain

B2B rollout toward 2027; Verifactu delayed to 2028.

Nordics

Norway 2027/2030 roadmap; Denmark delays and prepares ViDA legislation.

CEE

Poland KSeF changes; Bulgaria 2028 proposal; Slovakia Peppol options.



ViDA: national implementation is becoming visible

Member States are beginning to translate EU reform into domestic legislation and operating models.

Netherlands

Parliament approved the single VAT registration implementation bill.

LEGISLATE

Denmark

Early legislation planned for EU ViDA reforms.

PREPARE

Lithuania & Slovenia

National VAT amendments address ViDA implementation.

ALIGN

Implication

Global programmes need a shared ViDA architecture, but national legal mapping and implementation controls remain essential.

Courts and enforcement: substance, timing and evidence matter

The week adds significant decisions on triangulation, deduction, exemptions and margin schemes.



Source: Week 41 newsletter

Triangulation

General Court T-773/25: late “reverse charge” wording does not retrospectively activate simplification.

United Kingdom

Supreme Court rejected Bolt’s VAT margin-scheme appeal; holding-company input VAT also under review.

EU enforcement

EPPO actions targeted major cross-border VAT fraud networks in plastics, mobile phones and multi-country trading.

Europe: rate and sector policy remains highly active

Targeted changes create immediate classification, pricing and tax-code consequences.

Belgium

Possible 22% standard rate; phased SME exemption threshold increase.

Cyprus

Zero VAT on additional household essentials extended to May 2027.

Denmark

Zero-rate proposal for books from July 2027.

France

2027 budget proposals for TV, company cars and property.

Ireland

13.5% treatment confirmed for hot food and drinks.

Spain

10% VAT planned for short-term holiday rentals from December 2026.

Americas: reform and digital taxation move in parallel

Brazil's transition, US digital product rules and targeted VAT relief dominate.

Brazil

Dual/hybrid VAT design and progressive cashback remain central; split-payment politics add uncertainty.

United States

California expands tax to digital products and SaaS; Oklahoma exempts electronic SaaS; sourcing changes in Pennsylvania.

Argentina & Uruguay

Tourist refunds, utility VAT recovery limits and tourism rate extensions.

Andean markets

Colombia vehicle refund deadline; Peru updates entities outside collection regime.

Asia-Pacific: GST modernisation and digital mandates accelerate

India, China, Indonesia and the Philippines lead a broad compliance shift.

India

GST 2.0, faster registration/refunds, ITC reforms and multistate registration.

China

VAT refund support for manufacturing, innovation and integrated circuits.

Indonesia

New collection system for cross-border digital transactions.

Philippines

12% VAT on digital services and a 2026 e-invoicing compliance guide.

New Zealand

B2G e-invoicing rules begin 1 January 2027.

Australia

Consultation launched on GST treatment of combination foods.

Middle East and Africa: guidance, modernisation and enforcement

The region combines detailed VAT guidance with new digital compliance infrastructure.

UAE

Executive Regulation changes, supplier verification, digital currency, insurance and deemed-supply valuation.

Africa digital

Rwanda e-invoicing order, South Africa modernisation and Zimbabwe country framework.

Bahrain

Registration guidance, service timelines and higher late-filing penalties.

Nigeria

VAT administration guidance under the 2025 tax laws.

Oman & Saudi Arabia

Zero-rated product lists and special economic zone regulations.

Egypt & Ghana

Faster VAT refunds and intensified compliance monitoring.

Customs, excise and carbon: adjacent obligations intensify

Trade and environmental measures increasingly intersect with indirect tax operations.

EU customs reform

New e-commerce importer rules and possible removal of the €150 IOSS threshold.

Trade preferences

Temporary EU preferences support Armenian exports.

Disclosure programmes

Thailand extends voluntary customs disclosure through 2031.

UAE customs

Guarantee-free free-zone exports expanded to all destinations.

Excise

Qatar updates excise rules and tariffs; Vietnam's fuel relief spans VAT and environmental tax.

CBAM

Q3 2026 certificate benchmark rises to €82.32.

Global standards and trackers: one architecture, many mandates

Comparative tools are becoming essential for programme governance and prioritisation.



Source: Week 41 newsletter

EN 16931

A complete guide to the European semantic e-invoice standard.

Mandate trackers

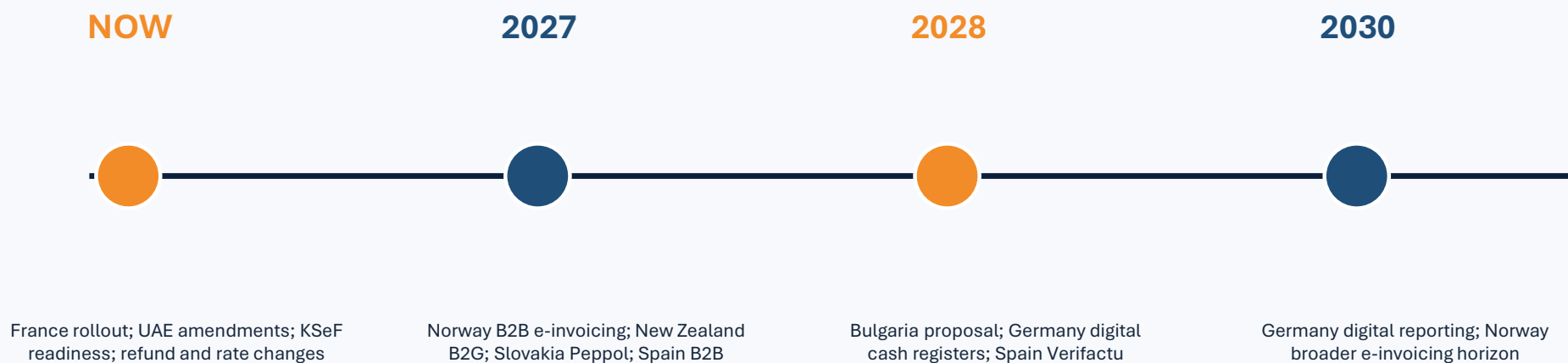
Week 41 update, global chronology and country profiles consolidate change.

Pre-filled VAT returns

European landscape compares legal effect, maturity and ViDA implications.

Implementation horizon

The immediate workload spans current fixes, 2027 mandates, 2028 fiscalisation and 2030 reporting.



Sequencing matters: legal readiness, data readiness and technology deployment must converge before each go-live.

What tax and finance teams should do now

Turn a high-volume regulatory week into a controlled implementation portfolio.

1

Triage

Separate enacted obligations from proposals, guidance and litigation.

2

Map

Connect each development to affected entities, flows, tax codes and systems.

3

Prioritise

Focus first on near-term mandates and changes with cash-flow or penalty impact.

4

Test

Validate invoice data, reporting interfaces, controls and exception handling.

5

Govern

Maintain evidence, decisions, ownership and milestone reporting across jurisdictions.

Outcome: a single, risk-based roadmap across legal, process, data and technology workstreams.

FROM NEWS TO ACTION

Monitor • Assess • Prioritise • Implement

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