

GLOBAL TAX NEWSLETTER

Executive briefing | 26 October–2 November 2026

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348 retained news items • 34 consolidated links • 5 event-only exclusions

Executive overview

A high-volume week dominated by VAT digitisation, domestic implementation and UK/EU reform activity.

387
Unique URLs reviewed

348
Retained news items

34
Overlap links consolidated

5
Event-only exclusions

What matters most

- E-invoicing and e-reporting moved from policy to operational design across Europe, Ireland, Belgium, Germany, Poland and the UK.
- ViDA implementation is fragmenting into national legislative packages, increasing sequencing and systems-governance complexity.
- Rate, refund, reverse-charge and platform measures remain highly country-specific and require local validation before implementation.

Global developments first

Recurring publications provide the cross-market lens before country detail.

1	**Monthly digital compliance highlights**	E-invoicing, real-time reporting, SAF-T and ViDA
2	**Monthly e-commerce highlights**	OSS, marketplaces, digital services and distance sales
3	**Monthly worldwide rate changes**	VAT and GST rate movements across jurisdictions
4	**Weekly e-invoicing overview**	Week 44 mandate and implementation developments
5	**Global implementation trackers**	Country profiles, mandate timelines and 2027 deadlines

Europe: digital compliance accelerates

EU-level reform and national execution are advancing in parallel.

1

ViDA implementation

Austria, Belgium, Finland, Germany, Italy and Poland advance first-stage measures.

2

E-invoicing rollout

Ireland, UK, Germany, Belgium and Slovakia clarify scope, timing and technical models.

3

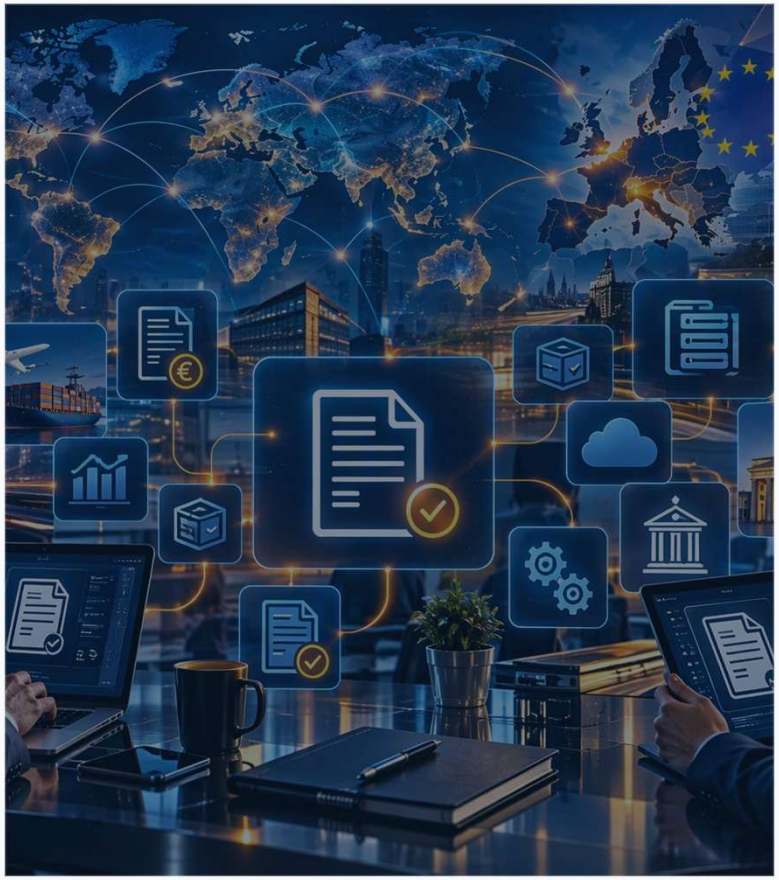
Enforcement and jurisprudence

Triangulation, import VAT, fraud, exemptions and deduction remain active themes.

4

National reporting models

Real-time reporting, KSeF, SAF-T and fiscalisation are converging, but not standardising.



European country spotlights

Material changes are concentrated in a small group of implementation-heavy jurisdictions.

Belgium

Near-real-time VAT reporting targeted from 2028; B2B e-invoicing already operational.

Ireland

Phased e-invoicing and reporting from 2028, with ViDA alignment built into the model.

Germany

Mandatory e-invoicing guidance, deduction controls and ViDA legislation advance together.

Poland

KSeF transition relief, import/export simplification and pre-filled VAT automation.

United Kingdom

2029 Peppol roadmap plus marketplace, reverse-charge and Budget VAT measures.

Italy

Initial ViDA decree, consolidated VAT Act and multiple refund/reverse-charge rulings.

United Kingdom: reform breadth stands out

The UK combines digital transformation with a broad indirect-tax policy package.

2029
Mandatory VAT e-invoicing roadmap

2027
Marketplace and overseas-services changes

20%
Public and workplace EV charging

0%
Selected energy, medicine and housing measures

- HMRC is positioned as Peppol authority, with B2B e-invoicing planned from April 2029.
- Budget measures span domestic energy, donated medicines, social housing, private hire vehicles and TOMS review.
- Reverse-charge reform and marketplace liability shift VAT collection toward suppliers and platforms.

Leadership takeaway

Treat the UK programme as one coordinated tax, invoicing, marketplace and payments portfolio, not as separate legal changes.

Americas: rates, platforms and sector rules

The region is less harmonised, with measures driven by domestic tax bases and industries.

Brazil	CBS reference rate and PIS/COFINS base litigation
Chile	Digital-provider registration, vouchers and home-sale refunds
United States	SaaS, digital assets, advertising and state sales-tax rules
Canada	Reverse-charge models expand beyond telecom
Mexico	Customs seizure rules tighten for undervalued imports
Panama	Electronic invoice technical specifications updated

Pattern

Domestic tax-base protection

Sector-specific rules

Digital and platform taxation

Invoice and voucher controls

Asia-Pacific: compliance modernisation broadens

Digital controls and targeted rate measures are advancing across major and emerging markets.

India — GST e-invoicing, self-invoices, return redesign and fraud analytics

China — Provincial consultation on agricultural deductions and land VAT clearance

Australia — Political debate on GST rate increases

Malaysia — Service tax rules for digital services and expanded SST base

Pakistan — Production monitoring and sector sales-tax procedures

Uzbekistan — Automated export data and accelerated agricultural VAT refunds

Middle East and Africa: digital collection expands

Authorities are using real-time controls, platform collection and e-invoicing to strengthen revenue.

Middle East

- UAE sets phased mandatory e-invoicing deadlines and updates identification and cross-border rules.
- Oman highlights commercial e-invoicing solutions, while regional legislation guides remain relevant.

Africa

- Ghana expands real-time collection for cross-border digital services and clarifies that reform adds no new tax.
- South Africa proposes real-time VAT reporting; Algeria targets non-resident platforms; Liberia replaces GST with VAT.
- Nigeria, Rwanda, Kenya and Gambia advance rate, e-invoicing, enforcement or compliance measures.

Cross-cutting themes

Five themes connect the country-level developments.

1. **Digital invoicing becomes infrastructure**
   Mandates increasingly connect invoicing, reporting, audit and payment controls.

2. **Implementation is no longer linear**
   Legislation, technical guidance and transition relief are moving at different speeds.

3. **Platforms remain a collection point**
   Marketplace, digital-service and e-commerce liabilities continue to expand.

4. **Evidence quality drives VAT outcomes**
   Invoices, transaction data and business-use documentation determine recovery.

5. **Enforcement is becoming data-led**
   Real-time systems, analytics and cross-border cooperation sharpen audit capability.

Implications for multinational tax teams

The immediate challenge is portfolio governance across overlapping mandates.

Prioritise

Sequence 2027–2030 mandates by legal certainty, transaction scope and system dependency.

Standardise

Create reusable invoice, reporting, master-data and evidence controls across countries.

Localise

Retain country-specific tax logic, transition rules, rates and enforcement interpretations.

Integrate

Connect tax, finance, legal, IT, procurement, sales and supply-chain ownership.

Core message: digital tax compliance is becoming an enterprise operating-model issue.

Global Tax Newsletter

A structured source base for country follow-up, mandate governance and implementation planning.

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