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.

Of further interest:
- **Czech Republic**: Amendment to clarify VAT ledger statement
- **EMA**: 
- **Australia**: ATO change in audit procedures, 'real-time compliance'
- **Asia Pacific**: 
- **Argentina**: VAT recovery, other benefits available under simplified
- **Americas**: 
- **LinkedIn**: 
- **UK**: Duplicate bridge not exempt from VAT as a 'sport' (CJEU judgment)
- **Switzerland**: Revised rules for VAT on research services
- **Romania**: VAT split-payment mechanism
- **Romania**: Taxpayer products subject to 'harmonized' excise duties
- **Norway**: VAT on e-services supplied by foreign companies to consumers
- **Netherlands**: Is VAT on professional services deductible when sale ultimately fails?
- **Malta**: Tax proposals in budget 2018
- **OECD**: Guidance on VAT and consumption tax collection, cross-
- **Italy**: New VAT measures, effective 2018
- **Ireland**: Tax provisions in budget 2018
- **Ireland**: Finance bill 2017 published, stages announced
- **customs duty
- **Hungary**: CJEU judgment, Hungarian motor vehicle tax prohibited
- **Germany**: Consignment stocks, criteria for avoiding VAT registration
- **EU**: Reform of VAT system proposed; single EU VAT area
- **EU**: Combined Nomenclature (CN) for 2018
- **Czech Republic**: Claiming interest on 'retained deductions' (tax requirements
- **UAE**: VAT registration deadlines; first due date is 31 October
- **Philippines**: Proposed excise tax on sugar-sweetened beverages
- **Indonesia**: VAT exemption for 'basic necessities'
- **Brazil**: ICMS liability for download, streaming of software (São Paulo)
- **Canada**: GST/HST bill would affect various business sectors
- **export system
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