



Americas Tax Roundup

27 January 2020

Important announcement: Register to receive Americas Tax Roundup via new EY delivery platform

The Americas Tax Roundup is now being sent out through EY's *Tax News Update: Global Edition* (GTNU) email subscription service.

We will be sending the AT Roundup via **both** the GTNU and the current email distribution system, but we urge you to register for the GTNU platform as soon as possible ([instructions available here](#)) in order to continue receiving the Roundup.

If you have any questions, issues or comments, please email Global Tax News Update Help at globaltaxnewsupdatehelp@ey.com.

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Latest news - Americas

Dominican Republic modifies VAT exemption card validity period

The Dominican Republic's National Council of Free Trade Zones (FTZ) of Exportation has issued a notice modifying the value-added tax (VAT) exemption card validity period applicable to companies and operators under the FTZ regime as of the year 2020. The notice replaces the one-year validity period that was applicable to all FTZ companies with varying validity periods based on the type of company or operator.

Nicaragua affirms authorization of Cargo Transport Cooperative to register Central American Single Declaration on behalf of third parties

The Nicaraguan General Directorate of Customs has published a technical circular that affirms the authorization of the Cargo Transport Cooperative to register the Central American Single Declaration on behalf of third parties. The technical circular also increases the cost of the customs declaration for the transfer of goods under the international land transit regime by 233%, thereby increasing the cost of doing business for exporters.

Costa Rica–Mexico Double Tax Treaty now applies

The Double Tax Treaty between Costa Rica and Mexico, which entered into force in 2019, applies to withholding taxes as of 1 January 2020. For other taxes, the treaty applies to tax periods that begin on or after 1 January 2020.

Canada: 2020 customs compliance verification list update

The Canada Border Services Agency (CBSA) has released its semi-annual list of trade compliance verification (audit) priorities. The list is designed to update the importing community on ongoing verification priorities and set the stage for new priorities for the upcoming calendar year. The CBSA continues to focus on tariff classification as a priority audit area, with the introduction of four new rounds to the list of tariff classification priorities.

EY's 'Latest on BEPS and Beyond' for January 2020

EY's *Latest on BEPS and Beyond* monthly newsletter reviews global and regional BEPS-related policy trends, as well as recent BEPS-driven developments in individual countries. The January 2020 edition highlights new OECD guidance on country-by-country reporting, the OECD and Brazilian Revenue Authority's joint report on transfer pricing in Brazil, the Colombia-UK tax treaty's taking effect, and a Costa Rican draft resolution on the procedure and requirements for obtaining an advance pricing agreement.

General EY Publications

- [Worldwide Digital Tax Guide](#)
- [2019 Outlook for global tax policy and controversy | 9th edition](#)
- [2019 Worldwide Corporate Tax Guide](#)
- [2018-2019 EY Worldwide Transfer Pricing Reference Guide](#)
- [2019 Worldwide VAT, GST and Sales Tax Guide](#)
- [2019 Indirect Tax – updated worldwide developments map](#)
- [2019 Global Oil and Gas Tax Guide](#)
- [2019 Worldwide Capital and Fixed Assets Guide](#)
- [2019 Worldwide Estate and Inheritance Tax Guide](#)
- [2018-19 Worldwide Personal Tax and Immigration Guide](#)
- [2019 Worldwide R&D Incentives Reference Guide](#)
- [A complete list of EY Tax Guides](#)

Tax Insights Magazine

Tax Insights Magazine is a series of publications, produced by EY, that will help you to gain a more thorough understanding of tax issues. It features the insights of high-level executives and professionals, as well as contributions from leading policy-makers and academics.

This week's tax treaty news in the Americas

- **Argentina and Germany:** tax treaty initialed
- **Argentina and Turkey:** Turkish Parliament approved tax treaty
- **Brazil and Netherlands:** tax treaty revision negotiations planned
- **Chile and Netherlands:** tax treaty negotiations planned
- **Curaçao and Netherlands:** tax treaty negotiations planned
- **Quebec and Bulgaria:** Bulgarian National Assembly approved social security agreement

This week's EY Global Tax Alerts

Global Tax Alerts

- [Report on recent US international tax developments – 24 January 2020 \(24 January 2020\)](#)
- [Costa Rica–Mexico Double Tax Treaty now applies \(24 January 2020\)](#)
- [Romania issues draft mandatory disclosure regime legislation \(24 January 2020\)](#)
- [Poland: New Form MDR-3 to be submitted by management boards by early 2020 for fiscal year 2019 \(23 January 2020\)](#)
- [Cyprus-Kazakhstan double tax treaty enters into force \(23 January 2020\)](#)
- [Algeria issues Finance Act for 2020 \(22 January 2020\)](#)
- [Zambian Government issues 2020 Tax amendment Acts \(21 January 2020\)](#)
- [Danish Parliament enacts final MDR legislation \(21 January 2020\)](#)
- [Luxembourg transposes EU Tax Dispute Resolution Directive into domestic law \(20 January 2020\)](#)

OECD Alert

- [Latest on BEPS and Beyond - January 2020 \(21 January 2020\)](#)

Transfer Pricing Alerts

- [Australian Taxation Office issues Taxpayer Alert on non-arm's length arrangements and schemes connected with the DEMPE of intangible assets \(23 January 2020\)](#)
- [Taiwan amends filing thresholds for master file and Country-by-Country report \(22 January 2020\)](#)

Indirect Alerts

- [Nicaragua's General Directorate of Customs affirms exclusive right of Cargo Transport Cooperative to register the Central American Single Declaration on behalf of third parties \(24 January 2020\)](#)
- [US states Maryland and Nebraska propose taxing revenues from digital advertising \(22 January 2020\)](#)
- [Thailand issues revised draft of VAT bill on foreign e-business for public consultation \(22 January 2020\)](#)
- [Dominican Republic's National Council of Free Trade Zones of Exportation modifies VAT exemption card validity period \(21 January 2020\)](#)
- [Turkey imposes recycling contribution fee \(21 January 2020\)](#)
- [Kenya Revenue Authority issues guidelines on implementation of recent legislative changes to Import Declaration Fee and Railway Development Levy \(20 January 2020\)](#)

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If you have any questions or suggestions about this newsletter, please contact [Amy Gist](#)

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Human Capital Alerts

- [Our US employment tax rates and limits publication is now available for 2020 \(24 January 2020\)](#)
- [US IRS creates spreadsheet to assist employers with income tax withholding calculation; Form W-4 revised to reflect change in medical expense deduction \(24 January 2020\)](#)

Upcoming webcasts

Brazil transfer pricing update: potential alignment with the OECD standard (30 January)

In an upcoming webcast, our panelists will discuss the joint report issued by the OECD and the Brazilian Revenue Authority on the similarities and divergences between the Brazilian and the OECD transfer pricing approaches. The report outlines options for aligning Brazil's transfer pricing rules with the OECD standard, which would be a significant development for the international business community.

Recently archived webcasts now available on-demand

No new archived webcasts this week.

EY industry, service and issue publications

Industries

Automotive & Transportation

- [How to combat economic crime in a digital age](#)

Banking & Capital Markets

- [How to make the financial system resilient in the new age of risk](#)

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- [Four future impacts of mainstreaming alternative capital in insurance](#)

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