

e-CTIM General 3/2013

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TO ALL MEMBERS

TECHNICAL

OECD Publication **Consumption Tax Trends 2012**

Members are informed that *Consumption Tax Trends 2012*, an OECD publication written by Stephane Buydens of the OECD Centre for Tax Policy and Administration (CPTA), is available at the Institute's Resource Centre.

This publication presents information relative to consumption taxes in OECD countries, as at 1 January 2012. It illustrates the evolution of consumption taxes as revenue instruments. It identifies the large number of differences that exist in respect of consumption tax base, rates and implementation rules while highlighting the features underlying their development. It also notes recent developments in the Value Added Tax/Goods and Services Tax area, including international issues on taxation of services and intangibles, and in particular, describes the systems in Canada, India and Brazil.

This publication provides an update of the OECD work on the OECD International VAT/GST Guidelines, which is being developed with the input of businesses, academics and non-OECD economies.

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