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person responsible for collecting taxes and the method of recovery.

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kW; minimum €6.20, maximum €72 for motor vehicles other than passenger and estate cars. When the premium is paid half-yearly, quarterly or monthly, the motor-related tax increases by 6%, 8% or 10%.

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Indirect taxation on insurance contracts in Europe 2020, 16 April

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2020. Insurers should be exempt from pillar one of OECD digital tax proposals. 14 October 2019. Pensions must be exempted from financial transaction tax. 25 July 2019.

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insurance contracts issued after August 17, 2006, must file Form 8925 for each tax year the contract(s) is owned. Section 1035

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Sales tax relief,  
property insurance  
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22 Apr - South Africa:  
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Editor: Howard  
Wagner, CPA. Recently  
issued proposed  
regulations under Sec.  
101 (REG-103083-18)

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on the transfer of life insurance contracts create significant uncertainty regarding their application to tax-free asset acquisitions. These proposed regulations were issued to implement the newly enacted statutory provisions pertaining to "reportable policy sales" that arose as a result of ...

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authorise the Council  
to adopt provisions for  
the harmonisation of  
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(including VAT) and excise duties. ... taxes on insurance contracts; (2) taxes on betting and gambling; (3) stamp duties, and (4) taxes, duties and ...

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fiscal and parafiscal taxes on premiums in each country with indirect taxation on insurance contracts A table is provided, mentioning the risks covered by specific fiscal

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such taxation, a table  
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