

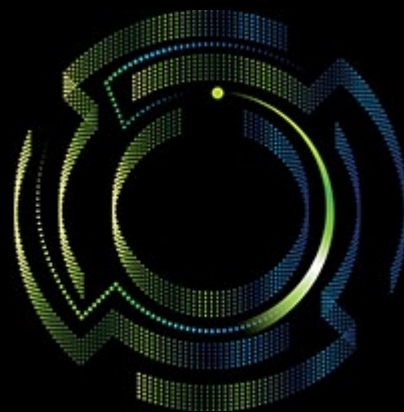
## World Tax Advisor

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### Australia proposes extension of patent box to agricultural and low emissions technology sectors

The Federal Budget 2022-23 includes an expansion of the proposed patent box regime, currently limited to the medical and biotechnology sectors, to encompass the low emissions technology and agricultural sectors. This article provides an overview of the patent box structure, current legislation before parliament, and patents in the expanded sectors that are likely to be eligible.



#### Belgium

### Last extension of tax tolerance for cross-border workers under agreement with Germany

The tax authorities have confirmed that the extension of the tax tolerance under the mutual agreement with Germany concerning cross-border workers is to be extended for a final time through 30 June 2022.



#### Germany

### Government approves draft bill reducing interest rate on late tax payments/refunds

The government has approved a draft bill published by the Ministry of Finance that proposes a reduced interest rate on late tax payments and refunds with retroactive effect as from 1 January 2019; the draft bill now must be approved by parliament.



Greece

### **Alternative tax regime for employees and freelancers becoming tax residents amended**

The parliament has extended the deadlines for various compliance obligations for individuals who transfer their tax residence to Greece for employment or freelance purposes to claim an exemption from income tax and the special solidarity tax on 50% of their Greek-source employment or freelance income.



Greece

### **Revisions to tax rules related to joint bank accounts and family offices**

New legislation extends the inheritance tax exemption for joint bank accounts to include a wider range of investments and accounts held abroad and broadens the scope of the exclusive purpose that may be adopted by family offices to include the management of family living expenses and charitable activities.



Italy

### **Tax court rules on treatment of dividends paid to Luxembourg investment fund**

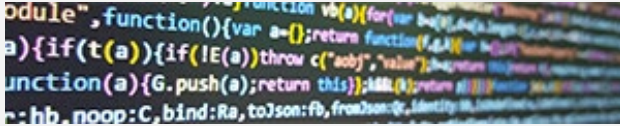
A provincial tax court has ruled that a Luxembourg investment fund was entitled to a full withholding tax exemption for dividends paid by Italian listed companies, on the basis that the Italian law infringed EU principles to the extent that it treated dividends paid to the fund less favorably than dividends paid to an Italian investment fund under comparable circumstances.



OECD

### **OECD requests public comments on draft rules for domestic legislation on scope**

As part of the ongoing work of the G20/OECD Inclusive Framework on BEPS to address the tax challenges arising from the digitalization of the economy, the OECD has published a consultation document on draft model rules for domestic legislation on scope under Amount A of Pillar One that seeks to reallocate taxing rights in favor of market countries; public comments are requested by 20 April 2022.



Switzerland

## Cryptocurrencies: Individual reporting requirements and tax implications

This article provides an overview of the taxation of cryptocurrencies held by individuals, including reporting considerations when filing individual tax returns.



United States

## IRS releases 2021 APA report

The Internal Revenue Service has released its advance pricing agreement annual report, which covers the experience, structure, and activities of the Advance Pricing and Mutual Agreement Program during calendar year 2021 and includes general descriptions of various elements of the advance pricing agreements executed in 2021.

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30 Rockefeller Plaza  
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