

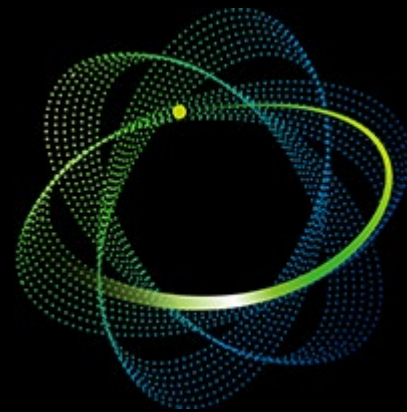
World Tax Advisor

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Brazilian tax authorities publish new transfer pricing regulations

The Brazilian Federal Revenue has published final regulations related to the new transfer pricing law, which contain significant changes from earlier draft regulations. The final regulations include guidance on materiality in regard to documentation requirements, required content for the master file and local file, compensatory adjustments, and comparability analysis.



France

Tax authorities update DAC 6 guidelines regarding exchange of information hallmark

The tax authorities have updated administrative guidelines in regard to the domestic implementation of the EU directive relating to the mandatory reporting of certain cross-border arrangements. The updated guidelines clarify the characteristics of the hallmark regarding the transfer of financial



Guatemala

SAT will enable online requests for exemption from fines and interest

The Superintendency of Tax Administration has announced that it will introduce an option that will allow taxpayers to make an online request for a presidential exemption from fines and interest related to taxes owed.

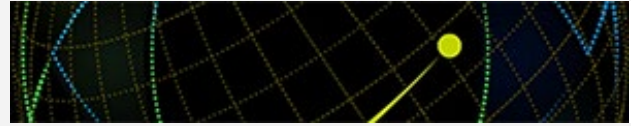
accounts or assets to, or the use of, financial institutions in certain jurisdictions.



Indonesia

Guidance issued on Directorate General of Taxation's appraisals for tax purposes

The Minister of Finance has issued regulations providing guidance for the Directorate General of Taxation in conducting appraisals to determine the value of items for tax purposes. The regulations contain detailed guidance on the steps in the appraisal procedures, which include adopting an appropriate appraisal approach for the item to be appraised.



Luxembourg

Pillar Two draft law—Phase four: Administrative compliance obligations

This article discusses administrative compliance obligations for groups within the scope of the draft law to implement the EU Pillar Two directive on ensuring a global minimum level of taxation, as well as certain related clarifications on the computation of the top-up tax and on transitional rules.



OECD

2023 report on tax administration highlights trends regarding digital transformation

The OECD has published a report that contains comparative data on aspects of tax systems and their administration in 58 advanced and emerging economies. The report includes a special feature on how tax authorities are responding to challenges presented by digital transformation and how technology is changing tax authorities' operating models.



OECD

Pillar Two: Multilateral convention for implementation of subject to tax rule

The OECD/G20 Inclusive Framework on BEPS has published a multilateral convention to facilitate the implementation of the subject to tax rule, as part of the Pillar Two global minimum tax rules. Certain inclusive framework members have committed to implement the rule into their bilateral tax treaties with developing country members when requested to do so, and more than 70 developing countries will have the ability to make this request.

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