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Belgium: FAQs on e-invoicing requirements updated

An updated version of the frequently asked questions regarding the existing business-to-government and upcoming business-to-business electronic invoicing mandate has been published. There have also been related developments concerning a potential transitional regime and the discontinuation of the Hermes portal.

URL: <https://www.taxathand.com/article/40450/Belgium/2025/FAQs-on-e-invoicing-requirements-updated>

Costa Rica: Resolutions on transfer pricing information returns reshape the compliance landscape

Two key resolutions have been enacted that reshape the compliance landscape for transfer pricing reporting. One resolution reinstates the obligation for certain taxpayers to file an annual transfer pricing information return, while the other extends the deadline for taxpayers to file their returns for fiscal year 2024 until 31 March 2026.

URL: <https://www.taxathand.com/article/40439/Costa-Rica/2025/Resolutions-on-transfer-pricing-information-returns-reshape-the-compliance-landscape>

European Union: ECOFIN discusses key tax policy developments

This article highlights significant decisions and policy debates on tax matters at a recent meeting of the Economic and Financial Affairs Council of the European Union, relating to the modernization of tobacco taxation, new “own resources” for the EU budget, tax incentives to support clean technologies and industry, the EU list of noncooperative tax jurisdictions, and tax agreements with third countries.

URL: <https://www.taxathand.com/article/40471/European-Union/2025/ECOFIN-discusses-key-tax-policy-developments>

France: 2026 draft finance bill released

The 2026 draft finance bill has been released. The main tax proposals relevant to companies include an extension of the application of the exceptional surtax on corporate income tax liabilities for very large companies and the introduction of a new tax on certain holding companies' financial assets.

URL: <https://www.taxathand.com/article/40473/France/2025/2026-draft-finance-bill-released>

Germany: Federal tax court issues second decision on double RETT in share deal transactions

In an interim court order, the federal tax court addressed the legality of double assessments of real estate transfer tax that might apply in share deal situations where the signing and closing of a share purchase agreement occur on two different dates. According to the court, there was no doubt as to the legality of the tax assessed as a result of the closing event.

URL: <https://www.taxathand.com/article/40461/Germany/2025/Federal-tax-court-issues-second-decision-on-double-RETT-in-share-deal-transactions>

Guernsey: Tax highlights of 2026 budget

The 2026 budget report has been published and reflects the ongoing challenges of raising sufficient revenue to meet the changing needs of the population. The key tax proposals include measures relating to the treatment of share awards and share options, which may be relevant to individuals and their employers.

URL: <https://www.taxathand.com/article/40438/Guernsey/2025/Tax-highlights-of-2026-budget>

Hong Kong SAR: Overview of key compliance requirements under Pillar Two rules

Starting from the year of assessment 2025/26, multinational enterprise groups within the scope of the OECD Pillar Two rules and the Hong Kong minimum top-up tax will be required to comply with new reporting and filing obligations. This article summarizes key actions for in-scope groups and relevant due dates under the new regime.

URL: <https://www.taxathand.com/article/40458/Hong-Kong-SAR/2025/Overview-of-key-compliance-requirements-under-Pillar-Two-rules>

Ireland: Finance Bill 2025 published

The government has published Finance Bill 2025, which sets out important legislative measures that reflect tax policy priorities for Budget 2026. Together, the bill and Budget 2026 underscore the government's strategic focus on targeted tax policies designed to support entrepreneurship and innovation and address structural challenges.

URL: <https://www.taxathand.com/article/40478/Ireland/2025/Finance-Bill-2025-published>

New Zealand: Transfer pricing issues for intercompany loans

Intercompany financing is expected to become a key area of focus for Inland Revenue, making this an opportune time for taxpayers to review their intercompany loans. This article discusses some relevant considerations and includes a summary of certain risk factors relating to intercompany loans.

URL: <https://www.taxathand.com/article/40447/New-Zealand/2025/Transfer-pricing-issues-for-intercompany-loans>

New Zealand: Updates on country-by-country reporting

This article provides some insights on Inland Revenue's approach in cases where a multinational's country-by-country (CbC) report is received through an exchange of information arrangement, and discusses how the time may be coming when the cumulative data from CbC reports could influence risk ratings and audit actions for certain entities.

URL: <https://www.taxathand.com/article/40448/New-Zealand/2025/Updates-on-country-by-country-reporting>

United States: The OBBBA: Tax considerations for M&A transactions

A publication from Deloitte Tax LLP discusses how the One Big Beautiful Bill Act contains several significant changes to federal income tax law that should be considered by buyers and sellers in merger and acquisition transactions. The changes may increase the complexity of such transactions.

URL: <https://www.taxathand.com/article/40341/United-States/2025/M-A-Tax-TalkThe-OBBBA-Tax-planning-considerations-for-M-A-transactions>

Various jurisdictions: Global trade updates

Recent announcements and developments for various jurisdictions.

URL: <https://www.taxathand.com/search-results?page=1&tagIds=484>

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