World Tax Advisor
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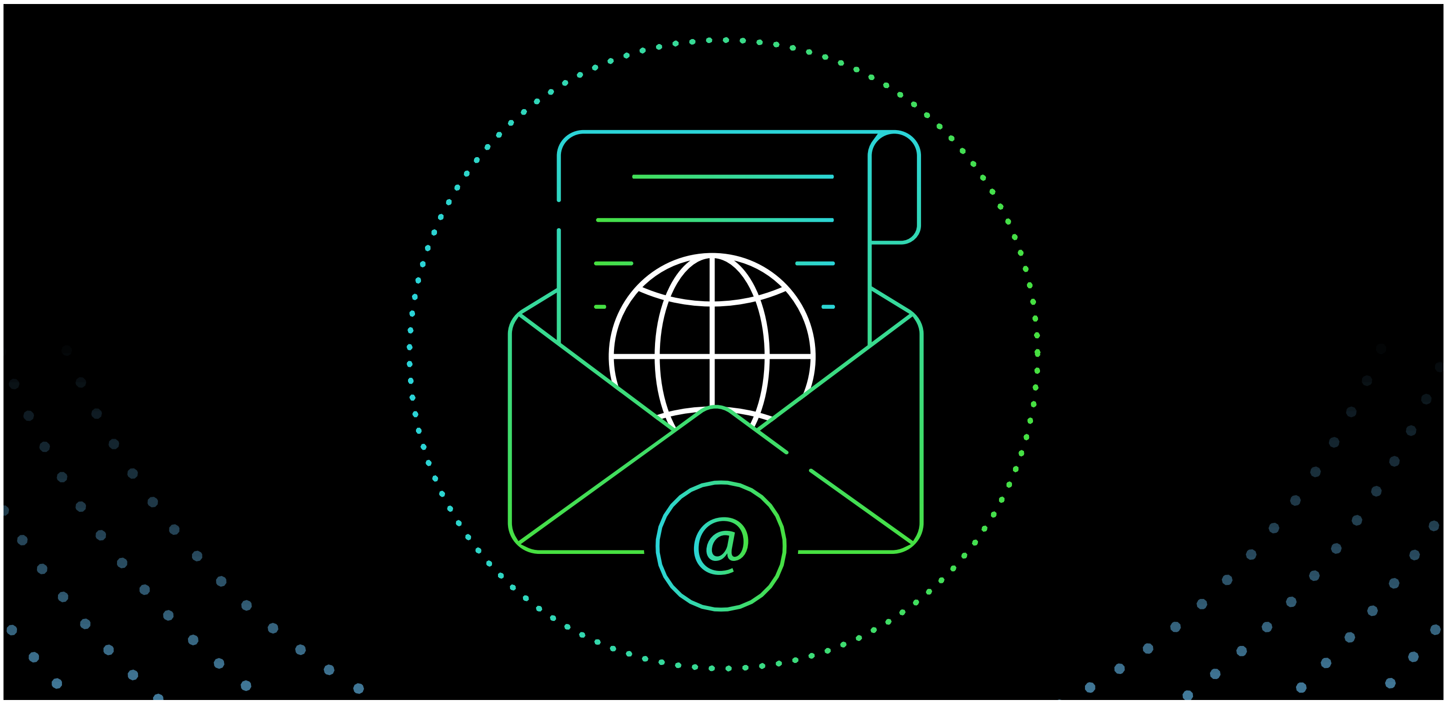

World Tax Advisor

A world of news with tax@hand

In this issue:

Czech Republic: Recent amendments to Top-up Taxes Act include extensions of filing deadlines

This article discusses amendments to the legislation on top-up taxes for large multinational groups and large domestic groups, including extensions of the deadlines for filing the Czech top-up tax return and Czech top-up tax information return. The amendments apply retroactively to top-up tax obligations for reporting periods beginning on or after 31 December 2023.

URL: https://www.taxathand.com/article/40490/Czechia-Czech-Republic/2025/Recent-amendments-to-Top-up-Taxes-Act-include-extensions-of-filing-deadlines

Germany: MOF publishes further administrative guidance on mandatory domestic B2B e-invoicing

The Ministry of Finance has published a second administrative guidance letter regarding mandatory e-invoicing for domestic business-to-business supplies. The guidance letter includes clarifications on various categories of errors and their legal consequences, as well as on the significance of e-invoice validation.

URL: https://www.taxathand.com/article/40479/Germany/2025/MOF-publishes-further-administrative-guidance-on-mandatory-domestic-B2B-e-invoicing

Guernsey: Tax authority issues first brief in new series of Pillar Two guidance

The Revenue Service has issued the first brief in a series designed to assist Guernsey Pillar Two taxpayers in fulfilling their compliance obligations. The brief covers various topics, including recent Pillar Two developments, details of registration and other key processes, and deadlines for in-scope taxpayers.

URL: https://www.taxathand.com/article/40486/Guernsey/2025/Tax-authority-issues-first-in-new-series-of-Pillar-Two-guidance

OECD: Updates to G20 finance ministers cover topics including last 10 years of BEPS project

The OECD has released three reports presented to the G20 finance ministers and central bank governors that cover recent developments relating to international tax cooperation, the implementation and impact of the BEPS initiative over the last 10 years, and a voluntary international framework that is intended to promote the automatic exchange of readily available information on real estate.

URL: https://www.taxathand.com/article/40474/OECD/2025/Updates-to-G20-finance-ministers-cover-topics-including-last-10-years-of-BEPS-project

United States: Navigating the CAMT after OBBBA: What corporations need to know

Deloitte Tax LLP has published an article that explores the interaction of the corporate alternative minimum tax and the One Big Beautiful Bill Act, the potential effects of certain provisions, and practical strategies for navigating the rules.

URL: https://www.taxathand.com/article/40468/United-States/2025/Navigating-the-CAMT-after-OBBBA-What-corporations-need-to-know

United States: Treasury, IRS reverse course for testing domestically controlled QIEs under FIRPTA

The Treasury Department and the Internal Revenue Service have released proposed regulations that would make a significant change in how a qualified investment entity (QIE) determines whether it is domestically controlled under the Foreign Investment in Real Property Tax Act rules. The proposed regulations would remove the "look-through" requirement that involves consideration of certain domestic corporations' shareholders when testing whether a QIE is domestically controlled.

URL: https://www.taxathand.com/article/40488/United-States/2025/Treasury-IRS-reverse-course-for-testing-domestically-controlled-QIEs-under-FIRPTA

Various jurisdictions: Global trade updates

Recent announcements and developments for various jurisdictions.

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