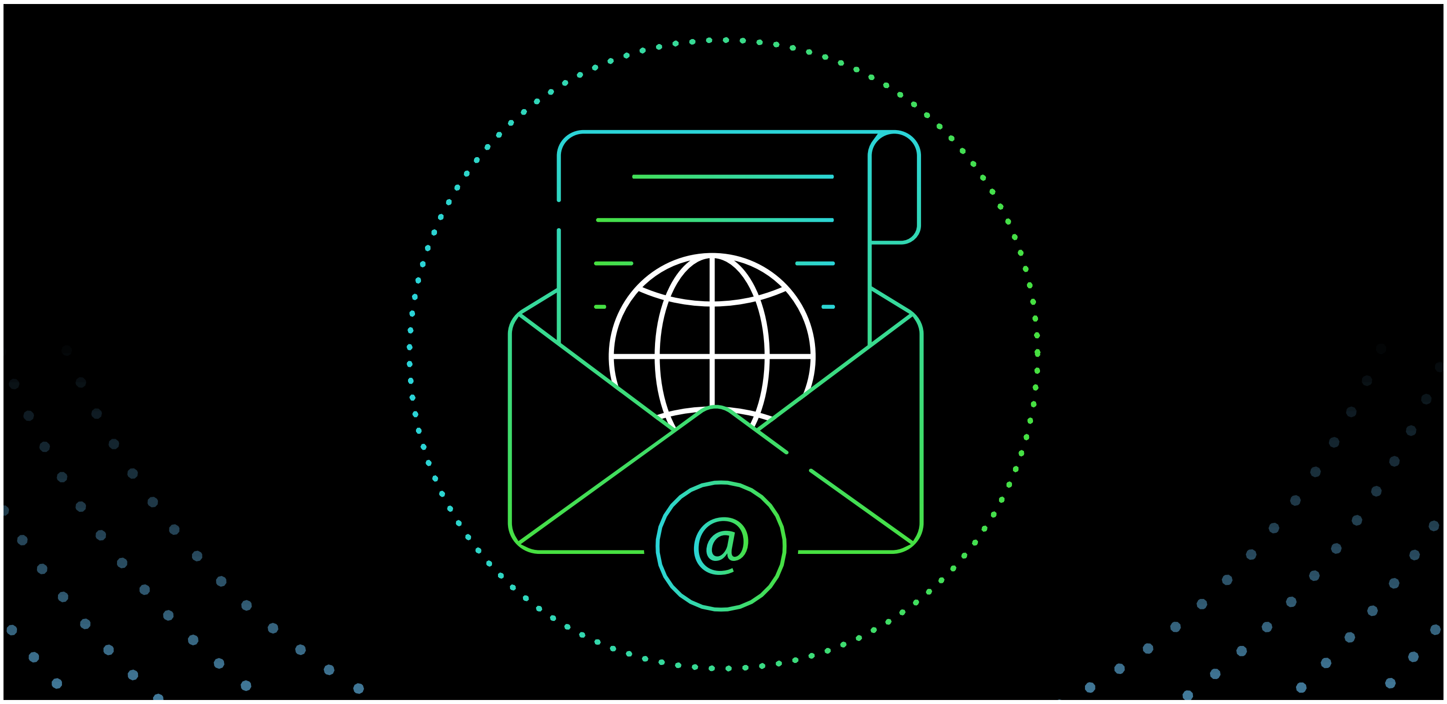

World Tax Advisor

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In this issue:

Indonesia: The challenges of software distribution payments: A tax perspective

This article discusses the characterization of software transactions and related payments, including how such characterization poses challenges under the current tax and transfer pricing rules. The article also discusses the use of advance pricing agreements to provide an interim solution on characterization and transfer pricing.

URL: https://www.taxathand.com/article/40527/Indonesia/2025/The-challenges-of-software-distribution-payments-a-tax-perspective

Malta: Qualifying senior employees may benefit from reduced 15% rate of income tax

The tax authorities have implemented rules that allow qualifying beneficiaries in eligible roles to benefit from a reduced flat rate of income tax of 15% for up to EUR 7 million of employment income per year. Eligible roles include a wide range of senior management positions, such as CEOs, general managers, managing directors, chief or head risk officers, portfolio managers, senior traders, and senior structuring professionals.

URL: https://www.taxathand.com/article/40515/Malta/2025/Qualifying-senior-employees-may-benefit-from-reduced-15-rate-of-income-tax

Mexico: 2026 economic package approved by Senate

The Senate has approved the proposals in the 2026 economic package, which include measures under the Federal Tax Code, Excise Tax Law, Fees Law, and Federal Internal Revenue Law. The package has been submitted to the executive branch for its review and enactment and publication in the official gazette.

URL: https://www.taxathand.com/article/40533/Mexico/2025/2026-economic-package-approved-by-Senate

OECD: New MAP and APA statistics released on 2025 “Tax Certainty Day”

The OECD has released new information and statistics regarding mutual agreement procedures and advance pricing arrangements, which relate to the BEPS action 14 minimum standard on improving tax dispute resolution between jurisdictions.

URL: https://www.taxathand.com/article/40529/OECD/2025/New-MAP-and-APA-statistics-released-on-2025-Tax-Certainty-Day

South Africa: SARS extends due dates for certain Pillar Two notifications and returns

The South African Revenue Service (SARS) has released a communication and accompanying public notice extending the due date for certain notifications to SARS of a "designated local entity" or "designated filing entity" for filing global anti-base erosion information returns, as well as the due date for the filing of certain returns.

URL: https://www.taxathand.com/article/40528/South-Africa/2025/SARS-extends-due-dates-for-certain-Pillar-Two-notifications-and-returns

United States: Sourcing borrow fees in securities lending and repo transactions

The Internal Revenue Service (IRS) has released a notice announcing that the Treasury Department and the IRS intend to issue proposed regulations providing that certain borrow fees (including negative rebates) paid with respect to a "securities lending transaction" or "sale-repurchase transaction" are sourced based on the recipient's residence.

URL: https://www.taxathand.com/article/40509/United-States/2025/Sourcing-borrow-fees-in-securities-lending-and-repo-transactions

Various jurisdictions: Digitalization of tax: Plugging into e-invoicing

A Deloitte publication is available that examines the evolving landscape of electronic invoicing, exploring both the challenges businesses face in its adoption and the broader opportunities it presents for digital transformation and innovation in tax compliance.

URL: https://www.taxathand.com/article/40531/United-States/2025/Digitalization-of-tax-Plugging-into-e-invoicing

Various jurisdictions: Global trade updates

Recent announcements and developments for various jurisdictions.

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