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Australia: ATO Top 500 findings report: Years of “justified trust” methodology, private groups

The Australian Taxation Office (ATO) has published its findings report for the Top 500 tax performance program covering the 2025 financial year, which provides valuable insight into the ATO's focus areas and program outcomes in relation to the Top 500 privately owned taxpayer groups.

URL: <https://www.taxathand.com/article/40664/Australia/2025/ATO-Top-500-findings-report-Years-of-justified-trust-methodology-private-groups>

Cayman Islands: CbC reporting now available on DITC portal, 2024 CbC reporting deadline extended

The Department for International Tax Cooperation (DITC) has issued an industry notice stating that country-by-country (CbC) reporting functionality is now available on the DITC portal. The notice also provides that, for the 2024 fiscal year only, multinational enterprise groups with a Cayman Islands CbC reporting filing deadline between 31 July 2025 and 31 December 2025 have been granted a filing extension by the DITC to 27 February 2026.

URL: <https://www.taxathand.com/article/40667/Cayman-Islands/2025/CbC-reporting-now-available-on-DITC-portal-2024-CbC-reporting-deadline-extended>

Cayman Islands: CRS regulatory amendments published

The Tax Information Authority has published amendment regulations that give effect to the amended Common Reporting Standard and commentary issued by the OECD and enhance the compliance and enforcement powers of the Department of International Tax Cooperation. The majority of the amendments enter into force on 1 January 2026, with the exception of the amendments relating to filing deadlines, which are effective as from 1 January 2027.

URL: <https://www.taxathand.com/article/40647/Cayman-Islands/2025/CRS-regulatory-amendments-published>

Cyprus: Overview of deemed dividend distribution provisions as at 31 December 2025

This article discusses the deemed dividend distribution provisions of the Special Contribution for the Defence Law. The provisions apply to the profits of Cypriot tax resident companies that are ultimately attributable to shareholders who are Cypriot tax resident and Cypriot domiciled individuals. A special contribution of 17% applies to the undistributed part of the profits of such companies that have not distributed at least 70% of their after-tax profits within two years from the end of the tax year to which such profits relate.

URL: <https://www.taxathand.com/article/40663/Cyprus/2025/Overview-of-deemed-dividend-distribution-provisions-as-at-31-December-2025>

Germany: Federal tax authorities update view on reduced WHT rates under Germany-US tax treaty

The tax authorities have issued information request letters asking applicants that are seeking dividend withholding tax exemption certificates relating to dividend payments from a German subsidiary to its US parent entity for information on the US tax classification of the subsidiary. This is based on the tax authorities' view that, under the Germany-US tax treaty, a reduced withholding tax rate should only be available provided that the underlying payment qualifies as income from the perspective of the recipient.

URL: <https://www.taxathand.com/article/40646/Germany/2025/Federal-tax-authorities-update-view-on-reduced-WHT-rates-under-Germany-US-tax-treaty->

Singapore: Tax deduction for newly issued shares used to fulfill obligations under EEBR scheme

This article discusses a new provision announced in Budget 2025 and passed by parliament that allows a tax deduction on payments made to a holding company or special purpose vehicle for the issuance of new shares to fulfill obligations under the Employee Equity-Based Remuneration (EEBR) schemes. This article also discusses the latest edition of the Inland Revenue Authority's e-Tax Guide titled *Income Tax: Tax Deduction for Shares Used to Fulfill Obligations under an Employee Equity-Based Remuneration (EEBR) scheme*.

URL: <https://www.taxathand.com/article/40594/Singapore/2025/Tax-deduction-for-newly-issued-shares-used-to-fulfill-obligations-under-EEBR-schemes>

United Kingdom: Finance Bill reforms to transfer pricing, permanent establishments, DPT legislation

The government has published a finance bill that includes provisions relating to transfer pricing, permanent establishments, and the diverted profits tax. The bill also includes a provision to enable HM Revenue & Customs to introduce a new transfer pricing reporting requirement for an "international controlled transactions schedule," which is subject to further consultation on its design.

URL: <https://www.taxathand.com/article/40649/United-Kingdom/2025/Finance-Bill-reforms-to-transfer-pricing-permanent-establishments-DPT-legislation>

United Nations: UN tax convention and protocol: Key debates

The two-week session of the United Nations intergovernmental negotiating committee on the framework convention on international tax cooperation has concluded. A key debate over the published draft convention focused on the article relating to the fair allocation of taxing rights. Other discussions involved the second protocol on the prevention and resolution of tax disputes. The next meeting will be held in New York in February 2026.

URL: <https://www.taxathand.com/article/40673/United-Nations/2025/UN-tax-convention-and-protocol-Key-debates>

United States: Final regulations on corporate stock buyback excise tax: Overview

This article discusses provisions included in the final regulations on the excise tax of 1% on repurchases of stock by certain publicly traded corporations. The discussion generally focuses on changes to the final regulations from the proposed regulations, including those related to various exceptions, the "netting rule," and publicly traded foreign corporations.

URL: <https://www.taxathand.com/article/40669/United-States/2025/Final-regulations-on-corporate-stock-buyback-excise-tax-Overview>

United States: FTC disallowance guidance under section 960(d)(4) related to section 951A PTEP

The Treasury Department and the Internal Revenue Service have released a notice announcing that they intend to issue proposed regulations related to the availability of foreign tax credits paid or accrued (or deemed paid) with respect to distributions of certain previously taxed earnings and profits.

URL: <https://www.taxathand.com/article/40648/United-States/2025/FTC-disallowance-guidance-under-section-960d4-related-to-section-951A-PTEP>

Vietnam: Additional guidance on global minimum tax filing issued

This article provides practical step-by-step guidance relating to global minimum tax compliance obligations, together with some essential insights to assist companies in fulfilling these obligations in this first fiscal year of application of the rules.

URL: <https://www.taxathand.com/article/40639/Vietnam/2025/Additional-guidance-on-global-minimum-tax-filing-issued>

Vietnam: Guidance on incentives for science and technology industry published

The government has issued a decree providing detailed guidance for the implementation of the Law on Science, Technology and Innovation. The decree demonstrates the government's strong reform-oriented approach to promoting Vietnam's science, technology, and innovation ecosystem, introducing various recognition mechanisms that align with several incentive and support policies set out under relevant legislation.

URL: <https://www.taxathand.com/article/40659/Vietnam/2025/Guidance-on-incentives-for-science-and-technology-industry-published>

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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