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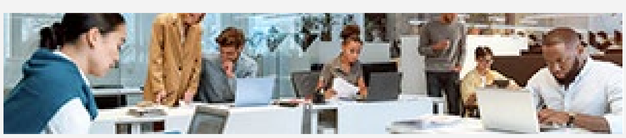
Brazilian government proposes withholding tax on dividends

The government has released a draft bill that proposes a withholding tax of up to 10% on dividends paid by Brazilian companies to Brazilian tax resident individuals, as well as a flat 10% dividend withholding tax on dividends paid to nonresidents (both individuals and companies).

Australian Federal Budget 2025-26: Tax developments for business

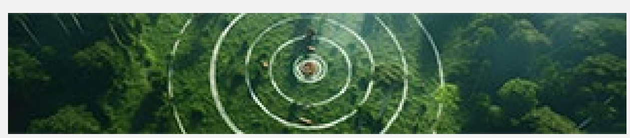
This article provides an overview of the key tax developments from the 2025-26 federal budget that are relevant to businesses, including measures relating to international tax, small and medium-sized businesses, indirect taxes, tax practitioner regulation, and tax compliance.



Belgium

Federal government agreement: Employment tax reforms

This article discusses tax measures in a coalition agreement concluded by the federal government that are relevant to employers



Ghana

Key corporate tax and regulatory measures in the 2025 budget statement

The 2025 budget statement presented to parliament includes proposals to abolish and individuals, including proposals relating to salaries, employee rewards, supplementary pensions, and capital gains tax.

several taxes, increase the rate of the growth and sustainability levy (GSL) on mining companies, and extend through 2028 the "sunset" clauses for the GSL and the special import levy. This article focuses on the key corporate tax policies and regulatory initiatives proposed in the budget statement.

United Kingdom

Court allows appeal on capital allowances relating to technical study expenditure

In a case involving taxpayers that own and operate offshore windfarms, the Court of Appeal ruled that the taxpayers' expenditure on various studies (including surveys) that were conducted before the windfarms became operational and that informed the design or installation of plant qualified for capital allowances.

United Kingdom

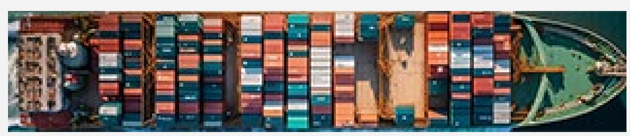
Key tax highlights of Spring Statement 2025

The tax measures included in the Spring Statement 2025 focus on tackling tax avoidance and improving reporting. The government has also published consultations in line with these objectives, as well as further consultations covering a revised system of advance clearance in the research and development tax relief system and a new process to give major projects greater advance certainty.

United States

Overview of final "tech-neutral" credit regulations

This article provides an overview of final regulations published under sections 45Y and 48E of the Internal Revenue Code. Section 45Y provides a technology-neutral production tax credit for clean electricity production from qualified facilities, while section 48E provides a



Various jurisdictions

Global trade updates

Recent announcements and developments for various jurisdictions.

technology-neutral investment tax credit for clean electricity investment for qualified facilities or energy storage technology.

Tax treaty round up

Recent developments with respect to the following tax treaties: China-Italy, Moldova-Slovakia, Peru-United Kingdom, Russia-United Arab Emirates, Switzerland-Zimbabwe, and Tanzania-United Arab Emirates.

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