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## **Australia: Pillar Two—from policy to practice: Accessing the transitional safe harbor**

The domestic Pillar Two legislation allows in-scope groups to elect into a transitional safe harbor for eligible jurisdictions, which provides certain compliance relief. This article discusses relevant aspects of the rules, such as the “qualified” financial statements and “qualified” country-by-country report that are necessary to access the transitional safe harbor.

URL: <https://www.taxathand.com/article/40162/Australia/2025/Pillar-Two-from-policy-to-practice-Accessing-the-transitional-safe-harbor>

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## **Belgium: Impact of new capital gains tax on financial assets on share-based remuneration**

The federal government has approved the preliminary draft law to introduce a capital gains tax on financial assets, and the draft law has been sent to the Council of State. The new regime would also affect employee share and share option plans, and this article summarizes the key implications for employers offering share-based remuneration.

URL: <https://www.taxathand.com/article/40180/Belgium/2025/Impact-of-new-capital-gains-tax-on-financial-assets-on-share-based-remuneration>

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## **Costa Rica: Ministry of Finance postpones launch of TRIBU-CR online platform to 6 October 2025**

The Ministry of Finance has announced that the launch of the tax authorities’ new online platform, the integrated tax administration system (TRIBU-CR), will be postponed to 6 October 2025. This article discusses the reasons for the postponement, the potential implications for taxpayers, and the transition from existing platforms and systems to TRIBU-CR.

URL: <https://www.taxathand.com/article/40166/Costa-Rica/2025/Ministry-of-Finance-postpones-launch-of-TRIBU-CR-online-platform-to-6-October-2025>

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## **France: Ruling clarifies withholding tax rules for certain nonresident dividend distributions**

This article discusses a ruling published by the tax authorities to clarify domestic rules that will apply as from 1 January 2026 and that provide for the application of the domestic withholding tax to dividend distributions made to residents of certain treaty jurisdictions. The dividend recipient may subsequently be able to obtain a refund of the withholding tax if certain conditions specified in the treaty and clarified in the ruling are met.

URL: <https://www.taxathand.com/article/40181/France/2025/Ruling-clarifies-withholding-tax-rules-for-certain-nonresident-dividend-distributions>

## **Korea (ROK): QDMTT to be introduced as from 2026**

The 2025 tax reform proposal announced by the Ministry of Economy and Finance includes a measure to introduce a tax that is intended to be a qualified domestic minimum top-up tax under the global minimum tax regime ("Pillar Two"), as from fiscal years beginning on or after 1 January 2026.

URL: <https://www.taxathand.com/article/40178/Korea-Republic-of/2025/QDMTT-to-be-introduced-as-from-2026>

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## **OECD: Technical guidance to support exchange of tax information released**

The OECD has released updated technical guidance to support the exchange of tax information, including the global anti-base erosion information return status message XML schema and user guide, an updated version of the Crypto-Asset Reporting Framework (CARF) XML schema and user guide, and new sets of frequently asked questions relating to the CARF and the amended Common Reporting Standard.

URL: <https://www.taxathand.com/article/40160/OECD/2025/Technical-guidance-to-support-exchange-of-tax-information-released-July-2025>

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## **OECD: Toolkit regarding ring-fencing of mining income published**

As part of the ongoing work relating to BEPS and the mining sector, a toolkit has been published that is primarily intended for tax administrators and government policymakers in resource-rich developing countries that are considering the introduction of ring-fencing rules for their mining sector, or that are seeking to improve the design and implementation of existing ring-fencing rules.

URL: <https://www.taxathand.com/article/40170/OECD/2025/Toolkit-regarding-ring-fencing-of-mining-income-published>

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## **United States: Interim guidance simplifying application of CAMT to partnerships released**

The Internal Revenue Service and the Department of the Treasury have issued interim guidance announcing their intent to partially withdraw certain corporate alternative minimum tax (CAMT) proposed regulations and issue revised proposed regulations applying the CAMT to partnerships and CAMT-entity partners.

URL: <https://www.taxathand.com/article/40173/United-States/2025/Interim-guidance-simplifying-application-of-CAMT-to-partnerships-released>

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## **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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