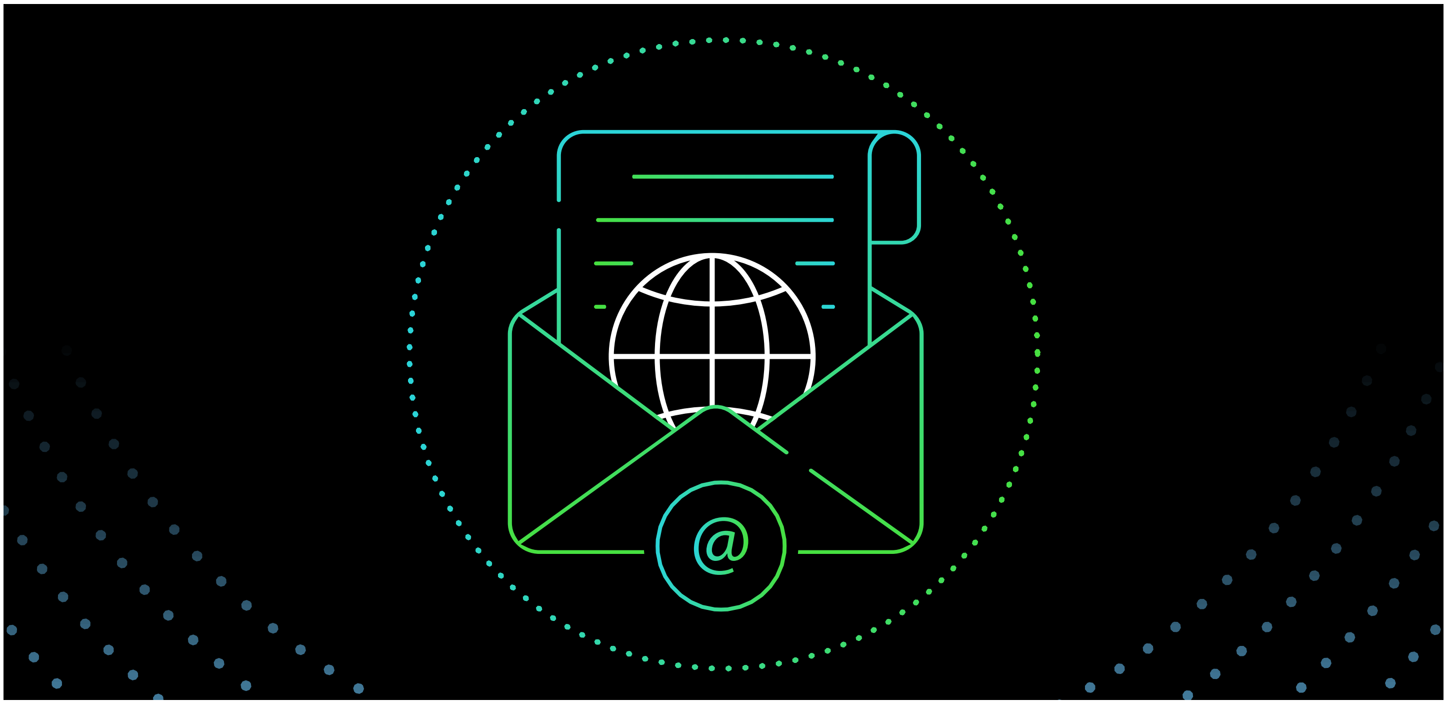

World Tax Advisor

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In this issue:

Cambodia: Capital gains tax guidance addresses treatment of retained earnings

This article discusses a prakas issued by the Ministry of Economy and Finance that updates certain rules and procedures for imposing and collecting capital gains tax, including provisions related to the tax treatment of retained earnings when shares are sold or transferred. The changes are generally effective as from 1 January 2026.

URL: https://www.taxathand.com/article/40971/Cambodia/2026/Capital-gains-tax-guidance-addresses-treatment-of-retained-earnings

Malaysia: Update on implementation of "New Incentive Framework"

The Ministry of Investment, Trade and Industry has announced that the government will implement the "New Incentive Framework" (NIF) for the manufacturing sector, effective as from 1 March 2026. The NIF offers tax incentives for Malaysian resident companies that fulfill certain conditions, and will be extended to the services sector in the second quarter of 2026. Guidelines on the NIF for the manufacturing sector and a set of frequently asked questions have also been released.

URL: https://www.taxathand.com/article/40953/Malaysia/2026/Update-on-implementation-of-New-Incentive-Framework

Mexico: Tax incentive for film and audiovisual production introduced

A decree has been published in the official gazette that provides for a tax credit of up to 30% of total costs for film and audiovisual production projects completed in Mexico (capped at MXN 40 million per production and per taxpayer). The incentive is available to residents and nonresidents, and the tax credit may be transferred (in whole or in part) for consideration, subject to certain conditions.

URL: https://www.taxathand.com/article/40954/Mexico/2026/Tax-incentive-for-film-and-audiovisual-production-introduced

New Zealand: Inland Revenue continues to focus on transfer pricing reviews

This article discusses Inland Revenue's continuing focus on transfer pricing, including its follow-up with certain taxpayers in relation to a compliance campaign launched in October 2025. The article also provides a list of areas that led to further questions, such as use of the profit split method, significant transactions or events not adequately explained or covered in transfer pricing documentation, and material cross-border associated party transactions with low-tax jurisdictions.

URL: https://www.taxathand.com/article/40943/New-Zealand/2026/Inland-Revenue-continues-to-focus-on-transfer-pricing-reviews

OECD: Carbon pricing database updated, "country notes" on effective carbon rates released

The OECD has released an update to the Carbon Pricing and Energy Taxation Database, which is intended to track developments relating to energy taxation and carbon pricing across a broad set of jurisdictions and now includes data up to 2023. The OECD has also released "country notes" summaries for jurisdictions examined in the November 2025 report *Effective Carbon Rates 2025: Recent Trends in Taxes on Energy Use and Carbon Pricing*.

URL: https://www.taxathand.com/article/40939/OECD/2026/Carbon-pricing-database-updated-country-notes-on-effective-carbon-rates-released

Various jurisdictions: Global trade updates

Recent announcements and developments for various jurisdictions, including an update on US tariffs after a Supreme Court ruling.

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

Various jurisdictions: Tax treaty round up

Recent developments with respect to the following tax treaties and agreements: Austria-Oman, Hong Kong SAR-Türkiye, Italy-Kosovo, and Singapore-Taiwan (China).

URL: https://www.taxathand.com/article/40968/United-States/2026/Tax-treaty-round-up-February-2026