



World Tax Advisor

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Australia: How the new division 296 tax will affect individuals with high super balances

Division 296 tax is a new tax on superannuation earnings for individuals with a total superannuation balance of more than AUD 3 million, and the first year of the new tax will begin on 1 July 2026. This article addresses topics including the tax formula, the timing of assessments, the definition of superannuation earnings, and other relevant issues.

URL: <https://www.taxathand.com/article/41078/Australia/2026/How-the-new-division-296-tax-will-affect-individuals-with-high-super-balances>

Czech Republic: Summary of key changes effective for 2026 relevant to individuals and employers

Various changes relevant to individuals and employers entered into effect at the beginning of 2026. This article summarizes the key developments, including the elimination of the limit on the personal income tax exemption for certain capital gains derived from the sale of securities, the introduction of a single comprehensive monthly report to be submitted by employers, and certain modifications relating to the employment of foreign nationals.

URL: <https://www.taxathand.com/article/41063/Czechia-Czech-Republic/2026/Summary-of-key-changes-effective-for-2026-relevant-to-individuals-and-employers>

France: FTA issues new guidelines on withholding tax rules for certain nonresident dividends

The tax authorities have published guidelines on the new rules established by the 2025 finance law imposing a domestic withholding tax on dividend distributions made to certain nonresidents. This is the first time that the tax authorities have included comments on the definition of beneficial ownership in administrative guidelines.

URL: <https://www.taxathand.com/article/41087/France/2026/FTA-issues-new-guidelines-on-withholding-tax-rules-for-certain-nonresident-dividends>

Greece: GIR notification guidelines published

The Independent Authority for Public Revenue has published a decision introducing the notification template to be used regarding the filing of the Pillar Two information return. The notification generally must be filed no later than 15 months following the last day of a multinational enterprise group's fiscal year; however, for the first fiscal year in which a group falls within the scope of the Pillar Two rules, the deadline is extended to 18 months following the last day of the fiscal year.

URL: <https://www.taxathand.com/article/41081/Greece/2026/GIR-notification-guidelines-published>

New Zealand: Inland Revenue confirms portfolio investment entities may develop housing for sale

Inland Revenue has released a draft “Questions We’ve Been Asked” statement that sets forth its current position that portfolio investment entities (PIEs) can derive eligible PIE income from developing or subdividing land and/or erecting buildings for sale. The deadline for submissions on the draft statement is 15 April 2026.

URL: <https://www.taxathand.com/article/41055/New-Zealand/2026/Inland-Revenue-confirms-portfolio-investment-entities-may-develop-housing-for-sale>

New Zealand: Inland Revenue focusing on employer superannuation contribution tax

With Inland Revenue sharpening its audit focus, employer superannuation contribution tax compliance has been coming under greater review. This article discusses some topical issues, as well as how to calculate the correct tax rate for employees and what to do if an error is identified.

URL: <https://www.taxathand.com/article/41056/New-Zealand/2026/Inland-Revenue-focusing-on-employer-superannuation-contribution-tax>

United States: Guidance released on digital assets, 163(j) and 168(k), nonpersonal use vehicles

The Treasury Department and the Internal Revenue Service have issued a notice to extend temporary relief for certain digital assets, a revenue procedure providing procedural guidance under Internal Revenue Code sections 163(j) and 168(k), and final regulations clarifying the definition of qualified nonpersonal use vehicles.

URL: <https://www.taxathand.com/article/41073/United-States/2026/Guidance-released-on-digital-assets-163j-and-168k-nonpersonal-use-vehicles>

Various jurisdictions: Global trade updates

Recent announcements and developments for various jurisdictions.

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: Barbados-Hong Kong SAR, Belarus-Italy, France-India, Hong Kong SAR-Kyrgyzstan, Italy-Russia, and North Macedonia-Vietnam.

URL: <https://www.taxathand.com/article/41082/United-States/2026/Tax-treaty-round-up-March-2026>

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