



## World Tax Advisor

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## **Belgium: New capital gains tax—impact on share-based remuneration**

Legislation introducing a new taxation regime for capital gains on financial assets has implications for employee share-based remuneration plans. This article summarizes key considerations for employers offering share-based remuneration, including considerations related to taxable base calculations, sales of bank warrants, withholding tax, reference values for unquoted shares, exit tax, and tax equalization.

URL: <https://www.taxathand.com/article/41152/Belgium/2026/New-capital-gains-taximpact-on-share-based-remuneration>

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## **Belgium: OECD Pillar One: Amount B—Simplified transfer pricing for distribution activities**

The tax authorities have published a transfer pricing circular that provides guidance on the application of a simplified and streamlined transfer pricing approach, referred to as “OECD Pillar One: Amount B,” for routine marketing and distribution activities. The circular is effective as from 1 January 2025.

URL: <https://www.taxathand.com/article/41171/Belgium/2026/OECD-Pillar-One-Amount-BSimplified-transfer-pricing-for-distribution-activities>

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## **Brazil: Consultation launched on proposals to amend QDMTT regulations**

The tax authorities have announced a public consultation on proposed amendments to the qualified domestic minimum top-up tax regulations, which is open for comment until 3 May 2026. The proposed amendments aim to incorporate OECD administrative guidance on the “side-by-side package,” with a focus on the substance-based tax incentive safe harbor.

URL: <https://www.taxathand.com/article/41192/Brazil/2026/Consultation-launched-on-proposals-to-QDMTT-regulations>

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## **Germany: Federal tax court rules new or amended double tax treaties could result in exit tax**

The federal tax court in two separate decisions has ruled that the conclusion of a new double tax treaty (DTT) or the amendment of an existing DTT could result in exit taxation for German tax purposes if such conclusion or amendment excludes or limits an existing German taxing right.

URL: <https://www.taxathand.com/article/41185/Germany/2026/Federal-tax-court-rules-new-or-amended-double-tax-treaties-could-result-in-exit-taxat>

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## **Greece: Second call for proposals under “Large Investments” state aid scheme announced**

The Ministry of Development and Investments has announced the launch of a second call for applications under the state aid scheme for large investment projects, which provides for various incentives including tax exemptions. Applications may be submitted through 30 June 2026.

URL: <https://www.taxathand.com/article/41173/Greece/2026/Second-call-for-proposals-under-Large-Investments-state-aid-scheme-announced>

## **Malaysia: Summary of tax treatment for unit holders of REITs or PTFs as from YA 2026**

The Inland Revenue Board has released a practice note that explains the tax treatment for unit holders of a real estate investment trust (REIT) or property trust fund (PTF) for year of assessment (YA) 2026 and subsequent YAs. As from 1 January 2026, certain investors will no longer be subject to a final withholding tax on income distributed from a REIT or PTF, and they may be required to report the income in a Malaysian income tax return.

URL: <https://www.taxathand.com/article/41189/Malaysia/2026/Summary-of-tax-treatment-for-unit-holders-of-REITs-or-PTFs-as-from-YA-2026>

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## **OECD: Update on international tax cooperation provided to G20 finance ministers**

The OECD has released an April 2026 tax report presented by the OECD Secretary-General to the G20 finance ministers and central bank governors that covers key developments in international tax cooperation since October 2025, including the “side by-side package” agreed on in January 2026 and other updates relating to the implementation of the global minimum tax.

URL: <https://www.taxathand.com/article/41162/OECD/2026/Update-on-international-tax-cooperation-provided-to-G20-finance-ministers-Apr-2026>

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## **Philippines: Extended filing and tax payment deadline for 2025 annual income tax returns**

The Bureau of Internal Revenue has issued a revenue memorandum circular extending the deadline for filing the 2025 annual income tax return and required attachments and paying the corresponding tax, from 15 April 2026 through 15 May 2026.

URL: <https://www.taxathand.com/article/41163/Philippines/2026/Extended-filing-and-tax-payment-deadline-for-2025-annual-income-tax-returns>

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## **Taiwan (China): Taiwan-Singapore renewed income tax agreement: Key changes and practical insights**

This article discusses the Taiwan-Singapore income tax agreement that will become effective on 1 January 2027, including key changes and practical insights in regard to management service fees and rental income, indirect tax credits and tax sparing, withholding tax rates, qualified collective investment vehicles, permanent establishments, and capital gains.

URL: <https://www.taxathand.com/article/41184/Taiwan-China/2026/Taiwan-Singapore-renewed-income-tax-agreement-Key-changes-and-practical-insights>

## **United Kingdom: Supreme Court allows HMRC's appeal on capital allowances for technical study expenses**

The Supreme Court has overturned a decision from the Court of Appeal and ruled that the ordinary meaning of the requirement that qualifying expenditure must be "on the provision" of plant and machinery for certain purposes of the Capital Allowances Act 2001 indicates a narrow test, requiring a close connection between the expenditure and the plant provided.

URL: <https://www.taxathand.com/article/41169/United-Kingdom/2026/Supreme-Court-allows-HMRCs-appeal-on-capital-allowances-for-technical-study-expenses>

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## **United States: Notice extends temporary relief from certain digital asset identification rules**

This article discusses a notice released by the Treasury Department and the Internal Revenue Service that extends certain relief for an additional year (now ending on 31 December 2026). The relief allows eligible taxpayers to specifically identify the units of digital assets held in the custody of a broker that are sold, disposed of, or transferred without requiring the taxpayer to notify the custodial broker of the identification.

URL: <https://www.taxathand.com/article/41161/United-States/2026/Notice-extends-temporary-relief-from-certain-digital-asset-identification-rules>

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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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## **Various jurisdictions: Tax treaty round up**

Recent developments with respect to the following tax treaties and agreements: Argentina-Czech Republic, Finland-Russia, Kenya-Singapore, and Malaysia-Maldives.

URL: <https://www.taxathand.com/article/41186/United-States/2026/Tax-treaty-round-up-April-2026>

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