



## World Tax Advisor

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## **European Union: AG opines PSD withholding tax exemption may be denied in abusive dividend arrangement**

Advocate General (AG) Kokott of the Court of Justice of the European Union has issued an opinion in a case concerning the interpretation of the anti-abuse rule in the EU parent-subsidiary directive. The AG concluded that an EU member state may deny a withholding tax exemption for outbound dividends where the immediate parent company is the beneficial owner of the dividends, if that dividend distribution forms part of a wider arrangement that can be considered abusive.

URL: <https://www.taxathand.com/article/41364/European-Union/2026/AG-opines-PSD-withholding-tax-exemption-may-be-denied-in-abusive-dividend-arrangement>

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## **European Union: CJEU rules on treating intragroup transfer pricing adjustments as supply of services**

The Court of Justice of the European Union has ruled, in a case involving the interaction between VAT and transfer pricing, that certain transfer pricing adjustments did not represent consideration for a taxable supply of repair services. The court confirmed that, for a taxable supply, there should be a direct link between the supply of services and the consideration actually received by the taxable person.

URL: <https://www.taxathand.com/article/41316/European-Union/2026/CJEU-rules-on-treating-intragroup-transfer-pricing-adjustments-as-supply-of-services>

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## **Indonesia: Preliminary tax refund facility criteria more stringent under new regulation**

This article discusses a regulation that has been issued to adjust the procedures for preliminary refunds for tax overpayments. The discussion covers the scope of the regulation, eligible taxpayers, and the preliminary tax refund process, as well as certain other matters.

URL: <https://www.taxathand.com/article/41319/Indonesia/2026/Preliminary-tax-refund-facility-criteria-more-stringent-under-new-regulation>

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## **Korea (ROK): Tax audit of “super cars” prompts broader scrutiny of corporate tax evasion**

The National Tax Service (NTS) has conducted an in-depth analysis of the private use of corporate vehicles and, in the process, identified additional types of tax evasion by corporations. The NTS plans to conduct thorough verification of the process of wealth accumulation by controlling shareholders and their families, and of related companies suspected of involvement in tax evasion.

URL: <https://www.taxathand.com/article/41342/Korea-Republic-of/2026/Tax-audit-of-super-cars-prompts-broader-scrutiny-of-corporate-tax-evasion>

## **OECD: Global minimum tax: Practical fixes to GIR XML schema for first filings**

The OECD/G20 Inclusive Framework on BEPS has published a document, *Guidance on the Use of the GIR XML Schema and Validation Rules for First GIR Filings and Exchanges*, relating to the Pillar Two global minimum tax rules. The guidance sets out “practical fixes, workarounds and the switch-off of certain validation rules” in relation to 14 known issues with the global anti-base erosion (GloBE) information return (GIR) XML schema, ahead of the first filings (and exchanges) due shortly.

URL: <https://www.taxathand.com/article/41365/OECD/2026/Global-minimum-tax-Practical-fixes-to-GIR-XML-schema-for-first-filings>

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## **OECD: Transfer pricing of intragroup services**

The OECD has published a public consultation document, *Special Considerations for Intra-group Services*, on potential revisions to chapter VII of the OECD transfer pricing guidelines regarding intragroup services. The discussion draft seeks views on updating and modernizing existing guidance on applying the arm’s length principle to services, including an annex with more than 20 new examples. Comments are invited by 22 July 2026.

URL: <https://www.taxathand.com/article/41350/OECD/2026/OECD-Transfer-pricing-of-intragroup-services>

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## **Philippines: BIR issues additional clarification relating to VAT on digital services**

The Bureau of Internal Revenue has issued a revenue memorandum circular, in a question-and-answer format, providing additional guidance to clarify and address certain issues arising from the implementation of regulations that govern the imposition of VAT on digital services.

URL: <https://www.taxathand.com/article/41371/Philippines/2026/BIR-issues-additional-clarification-relating-to-VAT-on-digital-services>

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## **United States: JCT report details One Big Beautiful Bill Act, provision by provision**

The Joint Committee on Taxation has issued a report providing a detailed analysis of the new US tax law enacted in 2025 commonly referred to as the One Big Beautiful Bill Act (OBBBA). For each OBBBA provision, the report includes a description of prior law, a detailed explanation of the new provision, and the effective date. The report also identifies certain provisions in which the law may be unclear or where it may have failed to meet drafters’ intent.

URL: <https://www.taxathand.com/article/41326/United-States/2026/JCT-releases-report-detailing-One-Big-Beautiful-Bill-Act-provision-by-provision>

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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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