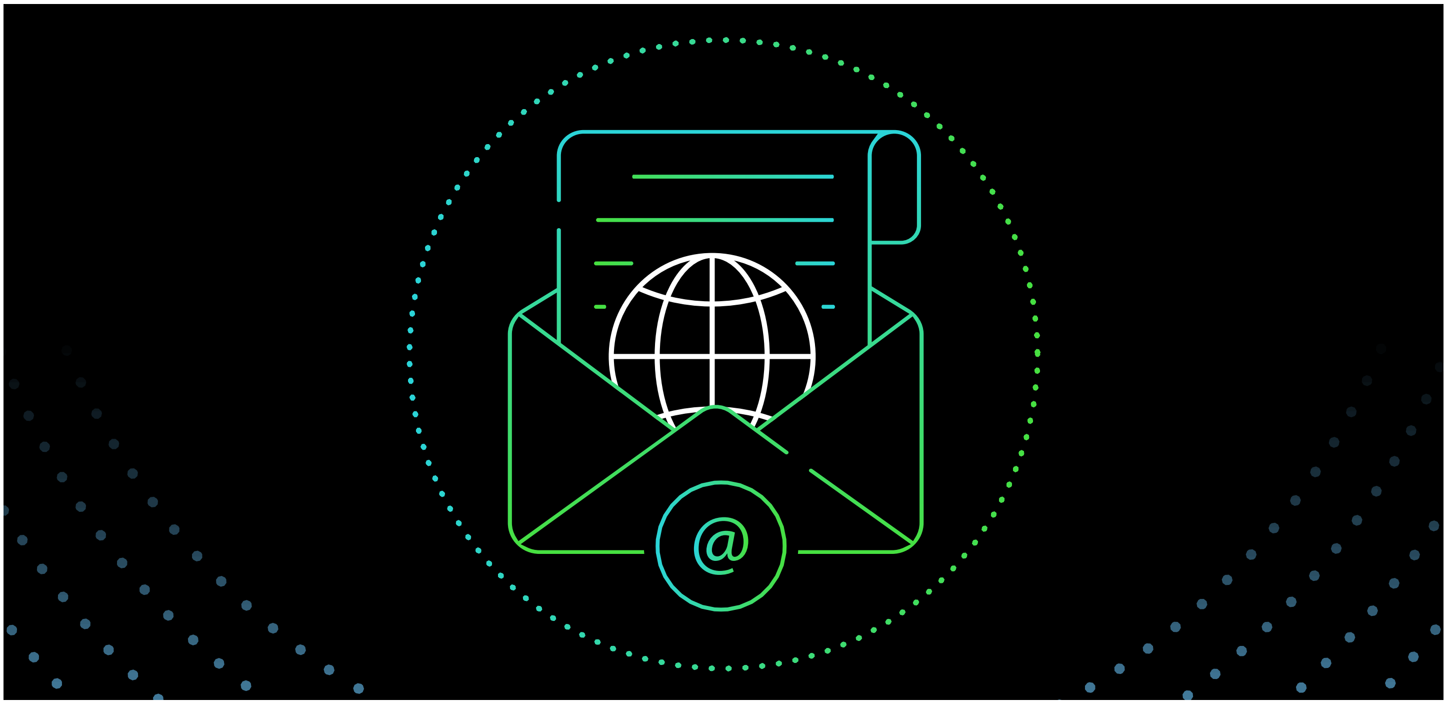

World Tax Advisor
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Australia: Critical minerals production tax incentive consultation papers provide early insights

This article discusses consultation papers released by the Department of Industry, Science and Resources on the critical minerals production tax incentive, which include proposals relating to application and reporting form questions, timeframes for annual reports and transfer requests, and other guidance. The consultation papers provide an early indication of how the regime may operate in practice, including the compliance processes that applicants may need to manage.

URL: https://www.taxathand.com/article/41667/Australia/2026/CMPTI-consultation-papers-provide-early-insights-for-critical-minerals-proponents

Cambodia: Tax incentives introduced for investment in government securities issued in 2026

The Ministry of Economy and Finance has issued a notification that introduces tax incentives for resident and nonresident investors in government securities issued in 2026, which include an exemption from the "tax on income" for interest income, a reduced withholding tax rate on interest income, and an exemption from capital gains tax on gains derived from the purchase and trading of securities.

URL: https://www.taxathand.com/article/41670/Cambodia/2026/Tax-incentives-introduced-for-investment-in-government-securities-issued-in-2026

Colombia: DIAN clarifies tax treatment of UK LLPs and cross-border legal services

The National Tax Authority (DIAN) has issued a ruling on the tax treatment of payments made by a Colombian public entity to a limited liability partnership (LLP) that is treated as fiscally transparent in the UK and that has no tax residence of its own in the UK and does not have a permanent establishment in Colombia. The DIAN confirmed that payments made to a UK LLP for legal services may benefit from the tax treaty between Colombia and the UK, provided certain conditions are met.

URL: https://www.taxathand.com/article/41684/Colombia/2026/DIAN-clarifies-tax-treatment-of-UK-LLPs-and-cross-border-legal-services

Germany: Amended regulation on Pillar Two minimum taxation rules published

The amended regulation on the application of the minimum taxation rules has been published in the federal gazette, which includes an annex listing jurisdictions that have introduced qualified domestic minimum top-up taxes (QDMTTs), income inclusion rules, undertaxed profits rules, and QDMTT safe harbors. The amended regulation applies to fiscal years starting after 30 December 2023.

URL: https://www.taxathand.com/article/41678/Germany/2026/Amended-regulation-on-Pillar-Two-minimum-taxation-rules-published

New Zealand: Making the most of government incentives for R&D

This article discusses the research and development (R&D) tax incentive, including recent government reporting on the amount of R&D supported through the incentive. The article also provides an overview of which businesses are eligible and how to claim the incentive.

URL: https://www.taxathand.com/article/41659/New-Zealand/2026/Making-the-most-of-government-incentives-for-R-D

OECD: Public comments published on transfer pricing of intragroup services

The OECD has published responses to the public consultation document regarding potential revisions to the OECD transfer pricing guidelines in respect of the transfer pricing of intragroup services. The consultation sought 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. More than 100 public comments were published from a variety of stakeholders.

URL: https://www.taxathand.com/article/41674/OECD/2026/Public-comments-published-on-transfer-pricing-of-intragroup-services

United States: M&A Tax Talk: DAC 6 and mandatory disclosure rules

Deloitte Tax LLP has released a publication that discusses why it is important for businesses to have processes in place to manage certain mandatory tax reporting rules as they relate to mergers and acquisitions. The publication focuses on the EU directive on mandatory disclosure rules for reportable cross-border tax arrangements.

URL: https://www.taxathand.com/article/41673/United-States/2026/M-A-Tax-Talk-DAC-6-and-Mandatory-Disclosure-Rules

United States: The CFO's agenda for Pillar Two execution in 2026

Deloitte Tax LLP has released a publication that explains how chief financial officers can shift Pillar Two from a complex compliance obligation to a controlled, scalable business process by improving data readiness, assessing the wider tax impacts, and establishing clear governance and operating models.

URL: https://www.taxathand.com/article/41681/United-States/2026/The-CFOs-agenda-for-Pillar-Two-execution-in-2026

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: Albania-Germany, Algeria-Serbia, Angola-Serbia, Austria-Switzerland, Bahrain-Saudi Arabia, Belarus-Myanmar, Chile-Paraguay, China-Norway, Estonia-Qatar, and Finland-France.

URL: https://www.taxathand.com/article/41679/United-States/2026/Tax-treaty-round-up-August-2026