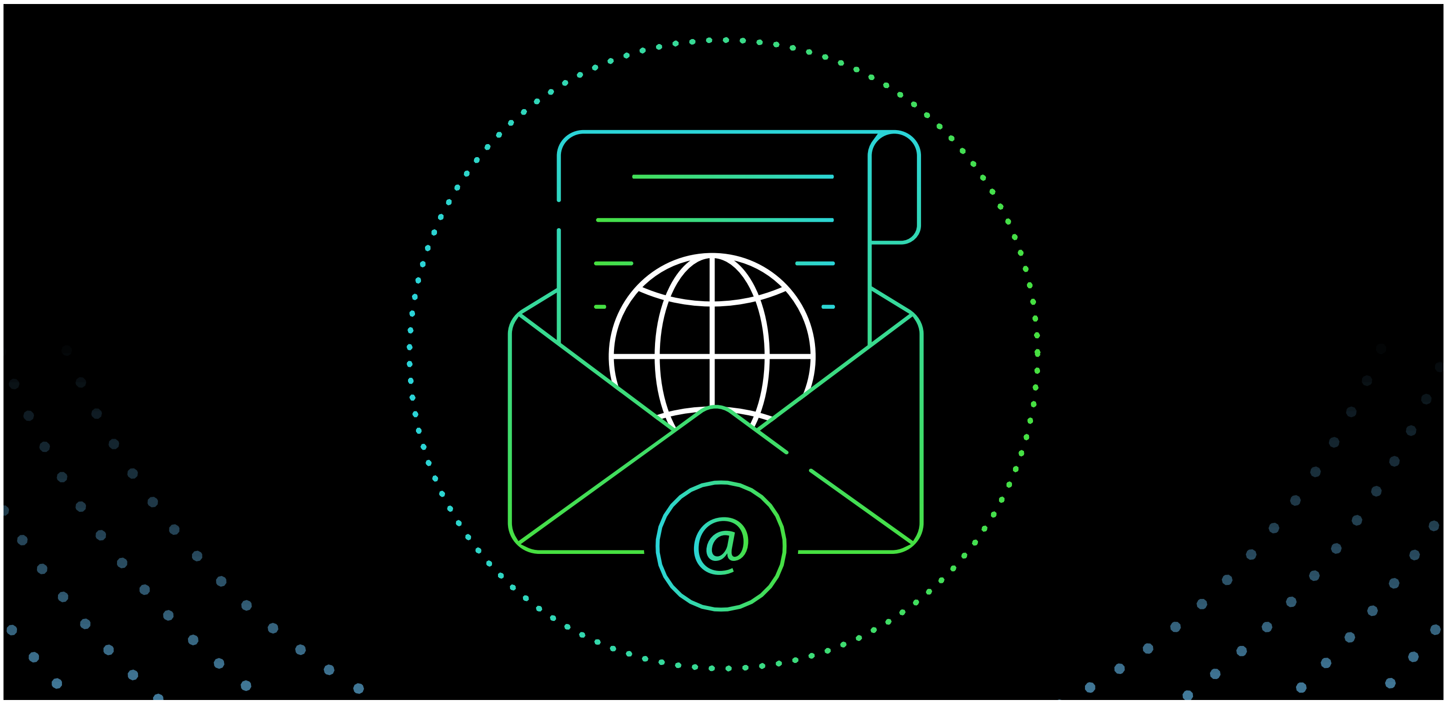

World Tax Advisor

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In this issue:

Australia: Exposure draft released for proposed R&D tax incentive reforms

The government has released draft legislation that seeks to implement the research and development tax incentive reforms announced in the 2026–27 Federal Budget. Consultation on the exposure draft legislation closes on 28 September 2026. If enacted in their current form, the amendments will apply to income years commencing on or after 1 July 2028.

URL: https://www.taxathand.com/article/41747/Australia/2026/Exposure-draft-released-for-proposed-R-D-tax-incentive-reforms

Brazil: Amended QDMTT regulations introduce substance-based tax incentive safe harbor

The tax authorities have issued a normative instruction that amends the regulations on the qualified domestic minimum top-up tax. The amendments include an extension of the transitional country-by-country reporting safe harbor and the introduction of a substance-based tax incentive safe harbor.

URL: https://www.taxathand.com/article/41777/Brazil/2026/Amended-QDMTT-regulations-introduce-substance-based-tax-incentive-safe-harbor

Cyprus: Overdue return filing extension announced, beneficial ownership confirmation reminder

The Department of the Registrar of Companies and Intellectual Property has issued announcements that extend the deadline for submission of certain outstanding annual returns and financial statements to 31 December 2026, and that provide reminders regarding the annual confirmation of beneficial ownership information that is due by 31 December 2026.

URL: https://www.taxathand.com/article/41756/Cyprus/2026/Overdue-return-filing-extension-announced-beneficial-ownership-confirmation-reminder

Hong Kong SAR: 2026 Policy Address: Summary of tax-related measures

The chief executive has delivered the 2026 Policy Address, outlining a series of tax-related initiatives aimed at attracting investment, enhancing economic competitiveness, and promoting families. This article summarizes various key measures, including tax deductions for intellectual property and a stamp duty waiver for certain transfers of nonresidential property.

URL: https://www.taxathand.com/article/41768/Hong-Kong-SAR/2026/2026-Policy-Address-Summary-of-tax-related-measures

Hong Kong SAR: Pillar Two in practice: Navigating Pillar Two filing challenges

This article addresses certain frequently asked questions regarding the new Pillar Two rules, and provides practical insights and actionable steps to assist taxpayers in preparing for some of the common challenges that arise when navigating the new rules.

URL: https://www.taxathand.com/article/41769/Hong-Kong-SAR/2026/Pillar-Two-in-practice-Navigating-Pillar-Two-filing-challenges

OECD: 2026 report on tax policy reforms released

The OECD has released a report on tax policy reforms, which is the latest edition in a series of annual reports that provide comparative information on tax reforms across jurisdictions, track tax policy developments over time, and highlight trends in tax policy. The 2026 edition of the report focuses on tax reforms introduced or announced during the 2025 calendar year and covers 92 jurisdictions that are members of the OECD/G20 Inclusive Framework on BEPS.

URL: https://www.taxathand.com/article/41743/OECD/2026/2026-report-on-tax-policy-reforms-released

Qatar: GTA administrative decisions relating to minimum tax framework published

The General Tax Authority has issued six administrative decisions implementing the global and domestic minimum tax framework, each applying to fiscal years starting on or after 1 January 2025. The decisions establish the architecture within which certain groups will be required to operate to comply with the income inclusion rule and domestic minimum top-up tax rules.

URL: https://www.taxathand.com/article/41757/Qatar/2026/GTA-administrative-decisions-relating-to-minimum-tax-framework-published

United States: Proposed regulations address deductions for DEI and foreign source section 951A category income

The Treasury Department and the Internal Revenue Service have released proposed regulations that provide guidance on the allocation and apportionment of deductions in computing deduction eligible income and foreign-derived deduction eligible income, as well as certain foreign source income. Comments must be submitted by 10 November 2026.

URL: https://www.taxathand.com/article/41758/United-States/2026/Proposed-regs-address-deductions-for-DEI-and-foreign-source-sec-951A-category-income

United States: Treasury and IRS release guidance on several tax issues

The Treasury Department and the Internal Revenue Service have issued guidance across several areas affecting taxes, including qualified opportunity funds, foreign source income, clean fuel production credits, and accounting method changes for research and experimental expenditures.

URL: https://www.taxathand.com/article/41764/United-States/2026/Treasury-and-IRS-release-guidance-on-several-tax-issues

Various jurisdictions: Building a hybrid e-invoicing model, and capturing the benefits

This article examines the potential benefits of a hybrid electronic invoicing model, outlining six key pillars for success and highlighting how organizations can strengthen compliance, improve data quality, enhance operational resilience, and unlock long term value across tax, finance, and technology functions.

URL: https://www.taxathand.com/article/41738/United-States/2026/Building-a-hybrid-e-invoicing-model-and-capturing-the-benefits

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-Lithuania, Argentina-France, and Hong Kong SAR-Slovenia.

URL: https://www.taxathand.com/article/41776/United-States/2026/Tax-treaty-round-up-September-2026