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Germany: MOF publishes draft bill amending the taxation of certain crypto assets

The Ministry of Finance has published a draft bill on the taxation of income from certain crypto assets held by individuals as private assets. The proposals include measures to tax income from such crypto assets as investment income and would apply to assets acquired or received after 31 December 2026.

URL: <https://www.taxathand.com/article/41864/Germany/2026/MOF-publishes-draft-bill-amending-the-taxation-of-certain-crypto-assets>

Guernsey: Tax Reform 2026 package approved

A tax reform package has been approved that includes the introduction of a goods and services tax along with wider changes to individual taxation, social security, and business taxation, representing a fundamental shift in how public services will be funded in the future. Enabling legislation is expected to follow.

URL: <https://www.taxathand.com/article/41852/Guernsey/2026/Tax-Reform-2026-package-approved>

Hong Kong SAR: Draft bill on relaxation of stamp duty relief for intragroup transfers gazetted

The government has gazetted a bill that would relax the criteria for stamp duty relief on intragroup transfers of immovable property and Hong Kong SAR stock, following an announcement in the 2026–27 Budget. Subject to enactment of the legislation, the provisions are expected to apply retroactively to instruments executed on or after 25 February 2026.

URL: <https://www.taxathand.com/article/41862/Hong-Kong-SAR/2026/Draft-bill-on-relaxation-of-stamp-duty-relief-for-intragroup-transfers-gazetted>

Hong Kong SAR: Preferential policy package with proposed concessionary tax regime released

The government has released an administration paper outlining a proposed concessionary tax regime for enterprises in key sectors that carry out specified activities, which would operate under a preapproval mechanism. An amendment bill is expected to be introduced in December 2026, with implementation targeted as from the year of assessment 2027/28.

URL: <https://www.taxathand.com/article/41861/Hong-Kong-SAR/2026/Preferential-policy-package-with-proposed-concessionary-tax-regime-released>

Luxembourg: Draft Budget Law 2027: Key tax measures

The government has presented to parliament a draft budget law, which includes measures to reduce the corporate income tax rate, remove the time limit on the carryforward of losses, increase the investment tax credits for digital transformation and ecological and energy transition, modify accelerated depreciation for real estate, and extend the holding period for determining speculative gains.

URL: <https://www.taxathand.com/article/41847/Luxembourg/2026/Draft-Budget-Law-2027-Key-tax-measures>

Malaysia: IRB releases amended guidelines on gains from disposals of foreign capital assets

The Inland Revenue Board has released amended guidelines on the tax treatment of gains from the disposal of foreign capital assets received in Malaysia from outside Malaysia. In addition to amendments that reflect updates to certain subsidiary legislation, there have been modifications to the guidance on chargeable gains from disposals.

URL: <https://www.taxathand.com/article/41858/Malaysia/2026/IRB-releases-amended-guidelines-on-gains-from-disposals-of-foreign-capital-assets>

New Zealand: Draft guidance on classification of software transactions released

Inland Revenue has released a draft interpretation guideline on the classification of payments made by New Zealand entities to nonresidents in connection with software transactions. The guidance also summarizes the relevant income tax implications. Submissions on the draft guideline close on 31 October 2026.

URL: <https://www.taxathand.com/article/41812/New-Zealand/2026/Draft-guidance-on-classification-of-software-transactions-released>

New Zealand: Pillar Two registration lessons and next steps

This article outlines some key practical lessons and considerations for groups that have registered or are preparing to register for Pillar Two purposes. The article also discusses a recently released bill that would provide further clarity on the multinational top-up tax return filing requirements.

URL: <https://www.taxathand.com/article/41811/New-Zealand/2026/Pillar-Two-registration-lessons-and-next-steps>

South Africa: VAT modernization: What should businesses do now?

Although the proposed digital VAT model remains under consultation through 16 October 2026, organizations can begin assessing their electronic invoicing readiness before the rules are finalized. The proposed model will represent a significant shift from traditional tax compliance to a more interactive communication approach with the tax authorities.

URL: <https://www.taxathand.com/article/41848/South-Africa/2026/VAT-modernization-What-should-businesses-do-now>

Thailand: Pillar Two: Implications of Thailand's signature of GIR MCAA, and next steps

Signature of the Multilateral Competent Authority Agreement on the Exchange of GloBE Information provides the framework for the automatic exchange of information between jurisdictions with active exchange relationships. This article discusses the next steps following Thailand's signature of the agreement, central filing implications, and some observations for multinational enterprise groups.

URL: <https://www.taxathand.com/article/41844/Thailand/2026/Pillar-Two-Implications-of-Thailands-signature-of-GIR-MCAA-and-next-steps>

Various jurisdictions: Global trade updates

Recent announcements and developments for various jurisdictions.

URL: <https://www.taxathand.com/search-results?page=0121&tagIds=484>

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