

World Tax Advisor

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Announcement: New email notification functionality available on Deloitte tax@hand platform

New functionality is available on the Deloitte tax@hand platform that allows users to opt in to receive email updates on articles published on selected developments. To opt in, visit the tax@hand website and register to create a new My Deloitte account or log in to an existing account, select the locations and topics of interest, and choose the frequency of emails (daily, weekly, or monthly).

URL: https://www.taxathand.com/

Cyprus: CTD announcement extends Pillar Two filing deadline to 30 November 2026

The Tax Department has announced that no administrative penalties, interest, or charges will be imposed for the late submission of certain Pillar Two notifications and returns and payment of any top-up tax liabilities due, provided that these obligations are fulfilled by 30 November 2026.

URL: https://www.taxathand.com/article/41951/Cyprus/2026/CTD-announcement-extends-Pillar-Two-filing-deadline-to-30-November-2026

Cyprus: Revised simplification measures and new FTT template published

The Tax Department has issued a circular that revises the minimum and maximum rates applicable under certain transfer pricing simplification measures for persons exempt from the obligation to maintain a local file. The department has also published a template for a new financial transactions table that will need to be completed from the 2026 tax year onward for certain controlled transactions.

URL: https://www.taxathand.com/article/41950/Cyprus/2026/Revised-simplification-measures-and-new-FTT-template-published

Germany: Lower tax court awards interest on dividend WHT refund to shareholder

The lower tax court of Cologne has ruled that a Czech Republic shareholder was entitled to interest on German dividend withholding tax refunds that the German federal tax office took an excessively long time to process. The court limited the interest claim to refunds based on the EU parent-subsidiary directive and denied it for a refund based on the Germany-Czech Republic tax treaty.

URL: https://www.taxathand.com/article/41973/Germany/2026/Lower-tax-court-awards-interest-on-dividend-WHT-refund-to-shareholder

Hong Kong SAR: Stamp duty waiver proposed for transfers of property into REITs seeking to list

The government has released a proposal to waive stamp duty on the transfer of nonresidential immovable property into real estate investment trusts seeking to list on the Hong Kong SAR stock exchange. The relevant bill is expected to be introduced into the Legislative Council in the first half of 2027.

URL: https://www.taxathand.com/article/41971/Hong-Kong-SAR/2026/Stamp-duty-waiver-proposed-for-transfers-of-property-into-REITs-seeking-to-list

Indonesia: Tax amendment, objection, reduction, cancellation, and revocation procedures amended

The Minister of Finance has amended the regulations on tax amendment, objection, reduction, cancellation, and revocation procedures. The changes aim to enhance fairness, provide legal certainty, and improve the procedures' effectiveness and efficiency.

URL: https://www.taxathand.com/article/41960/Indonesia/2026/Tax-amendment-objection-reduction-cancellation-and-revocation-procedures-amended

Israel: ITA approves 13% cost-plus return for limited-risk R&D center

The Israeli Tax Authority (ITA) has published a tax ruling approving through an advance pricing agreement the use of the transactional net margin method and a 13% markup on total costs for limited-risk research and development (R&D) services provided by an Israeli company to its foreign parent. The tax ruling provides a further indication of the ITA's approach to the pricing of these services, following the publication of a 2025 income tax circular that introduced a framework intended to increase tax certainty for multinational groups with R&D centers in Israel.

URL: https://www.taxathand.com/article/41945/Israel/2026/ITA-approves-13-cost-plus-return-for-limited-risk-R-D-center

Malaysia: Tax exemption for foreign-source dividend income extended and expanded

The government has gazetted an order that extends and expands the income tax exemption for foreign-source dividend income received in Malaysia. The order will come into operation on 1 January 2027 and will be effective through 31 December 2030.

URL: https://www.taxathand.com/article/41946/Malaysia/2026/Tax-exemption-for-foreign-source-dividend-income-extended-and-expanded

OECD: New MAP and APA statistics released on 2026 "Tax Certainty Day"

The OECD has released new information and statistics regarding mutual agreement procedures (MAPs) and advance pricing arrangements (APAs), including a summary of key trends in the statistics. Competent authorities resolved more cross-border tax disputes in 2025 through MAPs than in 2024, while reducing the time needed to close cases. New transfer pricing cases continued to outnumber closures in 2025, and there has been an increased use of APAs.

URL: https://www.taxathand.com/article/41947/OECD/2026/New-MAP-and-APA-statistics-released-on-2026-Tax-Certainty-Day

Singapore: IRAS publishes list of qualified tax incentives for SBTI safe harbor

The Inland Revenue Authority of Singapore has updated its Pillar Two webpage to explain the application of the substance-based tax incentive (SBTI) safe harbor and identify the qualified tax incentives recognized for Singapore's domestic top-up tax purposes. The SBTI safe harbor applies for financial years commencing on or after 1 January 2026.

URL: https://www.taxathand.com/article/41962/Singapore/2026/IRAS-publishes-list-of-qualified-tax-incentives-for-SBTI-safe-harbor

United Kingdom: UK interest withholding tax: New treaty relief claims process and updated guidance

The tax authorities have published updated guidance on paused UK interest withholding tax disclosures, which supplements other recent guidance introducing a new claims process where tax has not been deducted and should have been. The updates are relevant for all payers of UK-source interest overseas where withholding tax has previously been underpaid.

URL: https://www.taxathand.com/article/41972/United-Kingdom/2026/UK-interest-withholding-tax-New-treaty-relief-claims-process-and-updated-guidance

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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