

World Tax Advisor

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Australia: ATO publishes first tranche of public country-by-country reports

The Australian Taxation Office (ATO) has published the first tranche of public country-by-country reports, which mainly include reports the ATO received on or before 1 October 2026. The ATO also published guidance that explains how to access the published reports, as well as how to interpret the information in them.

URL: https://www.taxathand.com/article/41982/Australia/2026/ATO-publishes-first-tranche-of-public-country-by-country-reports

France: Management packages: Tax authorities clarify new regime

The tax authorities have issued updated and final guidance that clarifies the scope and practical application of a specific tax regime introduced by the 2025 Finance Act and subsequently amended by the 2026 Finance Act for gains realized by employees and executives under management packages.

URL: https://www.taxathand.com/article/41989/France/2026/Management-packages-Tax-authorities-clarify-new-regime

Hong Kong SAR: Bill to enact CARF and amended CRS passed by Legislative Council

The Legislative Council has passed a bill to implement the Crypto-Asset Reporting Framework as from 1 January 2027 and the latest amendments to the Common Reporting Standard as from 1 January 2028. The Inland Revenue Department has established a dedicated team to provide technical support and is expected to issue administrative guidance to clarify implementation issues.

URL: https://www.taxathand.com/article/41983/Hong-Kong-SAR/2026/Bill-to-enact-CARF-and-amended-CRS-passed-by-Legislative-Council

Indonesia: Facility to reduce or waive tax administrative sanctions introduced

The Directorate General of Taxes has issued a decision letter that aims to improve taxpayers' compliance and boost the national economy by providing for reductions in tax administrative sanctions in specified situations. The decision letter follows the issuance by the Minister of Finance of an amending regulation relating to procedures for amendments, objections, reductions, cancellations, and revocations in tax matters.

URL: https://www.taxathand.com/article/41961/Indonesia/2026/Facility-to-reduce-or-waive-tax-administrative-sanctions-introduced

OECD: Report released on digitalization and digital transformation in tax administration

The OECD has released a report that provides an overview of the extent of the use of technology by tax authorities. It summarizes data from 108 economies covered by the Inventory of Tax Technology Initiatives, including all economies participating in the OECD Forum on Tax Administration, and groups the economies by geographical regions to provide regional insights.

URL: https://www.taxathand.com/article/41976/OECD/2026/Report-released-on-digitalization-and-digital-transformation-in-tax-administration

United States: Essential tax and wealth planning guide: 2027 edition

A Deloitte publication is available that addresses topics including the new era of tax policy shaped by the law commonly referred to as the One Big Beautiful Bill Act; new state tax developments bringing fresh scrutiny to how wealth, income, and property are taxed; and a generational wealth transfer already underway that is bringing renewed focus to how assets are held and passed on.

URL: https://www.taxathand.com/article/41992/United-States/2026/Essential-tax-and-wealth-planning-guide-2027-edition

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: Croatia-New Zealand and Hong Kong SAR-Laos.

URL: https://www.taxathand.com/article/41990/United-States/2026/Tax-treaty-round-up-November-2026

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