

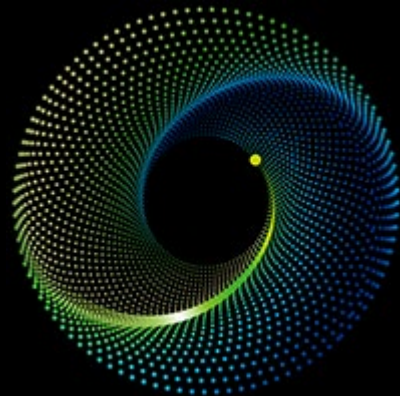
## World Tax Advisor

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### Significant 2022 Mexican tax obligations for companies

This article discusses various tax obligations for companies in regard to the 2022 tax year and includes details on corporate income tax deductions and filing the annual corporate income tax return, filing optional and mandatory tax reports, and the mandatory disclosure of reportable schemes, as well as potential penalties for noncompliance.



#### Cambodia

### Guidance clarifies how to determine advance tax on dividend distributions

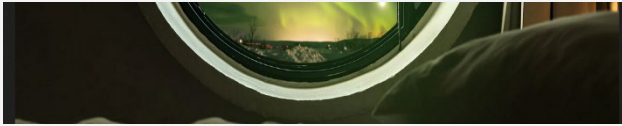
The General Department of Taxation has provided guidance on the calculation of the advance tax on dividend distributions, which is imposed where dividends are distributed from retained earnings that have not been subject to income tax in Cambodia.



#### Germany

### Transfer pricing documentation rules tightened

This article discusses new transfer pricing documentation rules implemented by recent legislation, which will allow the tax authorities to request transfer pricing documentation at any time and will require taxpayers to submit such documentation (without a specific request) during a field tax audit. The submission deadline for certain transfer pricing documentation also has been shortened.



#### Guatemala

### **New social security regulations are in effect that have corporate tax implications**

New regulations relating to registration under the social security regime include changes that could have corporate income tax implications for taxpayers that pay tax under the general income tax regime; a failure by the employer to register and make the appropriate contributions could result in a denial of the tax deduction for certain payroll costs.



#### OECD

### **Public comments published on design elements of “Amount B” under Pillar One**

As part of the ongoing work on a two-pillar solution to address the tax challenges arising from the digitalization and globalization of the economy, the OECD has published more than 60 responses from a variety of stakeholders on a consultation document outlining the main design elements of “Amount B” under Pillar One, relating to the simplification of transfer pricing rules.



#### South Africa

### **SARS finalizes Interpretation Note 127, relevant to pricing of intragroup loans**

The South African Revenue Service has published an interpretation note that aims to provide guidance on the application of the arm’s length principle when pricing intragroup loans (including both the cost of debt and the amount of debt).



#### United States

### **Fiscal cliff in 2025 looms large in JCT’s latest expiring provisions report**

This article discusses a report released by the Joint Committee on Taxation that includes a list of the temporary tax provisions set to lapse after 2025, which account for a significant percentage of the tax “extenders” that expired, or are scheduled to expire, from 2022 through 2034.

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