

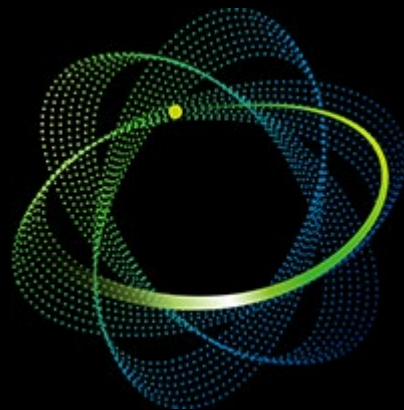
## World Tax Advisor

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### OECD releases Pillar Two administrative guidance

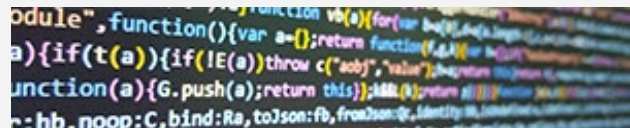
As part of the ongoing work on a two-pillar solution to address the tax challenges arising from the digitalization and globalization of the economy, the OECD has released a package of technical and administrative guidance related to the 15% global minimum tax on multinational corporations, known as Pillar Two. This article provides an overview of the guidance, with a focus on issues relevant to US multinationals.



#### France

### FTA publishes new DAC 7 administrative guidelines

The tax authorities have published guidance on new rules that require digital platform operators that are French tax resident or that have a territorial link with France to report information on sellers or service providers using their platform to sell goods or provide services specifically listed in the law.



#### Germany

### Tax authorities publish guidance on DAC 7 implementation law

The tax authorities have published a set of frequently asked questions that provides guidance on relevant definitions, procedural provisions, and reporting and due diligence obligations under new domestic legislation that implements EU reporting rules for digital platform operators.



India

## Tax highlights of Union Budget 2023 for foreign investors

This article discusses the key direct and indirect tax proposals in the Union Budget 2023 that are relevant to foreign taxpayers, as well as other significant proposed tax measures. The objectives of the proposals include maintaining tax certainty, simplifying various provisions to reduce compliance burdens, and promoting entrepreneurialism.



Indonesia

## Implementing regulation on Income Tax Law issued

The government has issued an implementing regulation that addresses topics including the taxation of benefits in kind provided by employers to their employees as from fiscal year 2022, new measures to prevent tax avoidance, changes to the provisions relating to depreciation and amortization of certain assets, and amendments to the final income tax regime.



Jersey

## Legislation and guidance on partnership tax filings issued

This article discusses key changes to partnership tax filings that were introduced in recent legislation, draft guidance subsequently published by Revenue Jersey, and actions that may be required by affected taxpayers.



United Arab Emirates

## Federal Tax Authority confirms income amount subject to 0% corporate tax rate

The Federal Tax Authority has confirmed the amount of taxable income subject to a 0% corporate tax rate and has opened the corporate tax registration portal to certain categories of taxpayers. The new corporate tax law is effective for financial years beginning on or after 1 June 2023.

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