

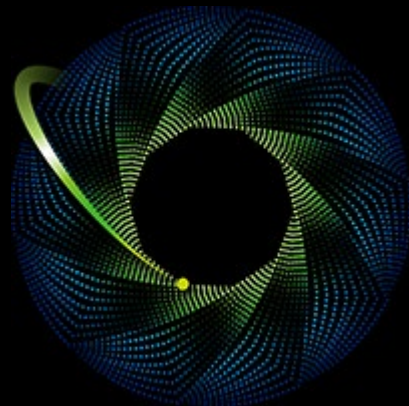
World Tax Advisor

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Qatar adopts global minimum tax rate and extends scope of corporate income tax

Legislation amending the income tax law has been published in the official gazette and contains significant changes, including the adoption of a 15% minimum global tax rate and the extension of the scope of corporate income tax to include income derived from sources outside Qatar.



Belgium

Overview of windfall tax on electricity generators

This article discusses the windfall tax on electricity generators that applies retroactively to all injections of electricity between 1 August 2022 and 30 June 2023. The scope of the tax includes not only companies whose core activity is energy production but also a broader group of companies generating electricity from a range of energy sources, such as wind, solar, and geothermal energy.



European Union

CJEU partially annuls General Court's decision on former Spanish tax lease system

The Court of Justice of the European Union has ruled on state aid cases concerning the former Spanish tax lease system applicable to certain finance arrangements for the purchase of ships. The court partially annulled the EU General Court's decision in the cases, but only as to the determination that the state aid

should be recovered solely from the investors in the arrangements.



France

List of noncooperative states and territories updated

The Ministry of Finance has made its annual update of the list of noncooperative states and territories that are subject to certain defensive tax measures. Two jurisdictions were added to the list, which now includes a total of 14 states and territories.



Germany

Updated guidance published on R&D tax incentive

The Ministry of Finance has published updated guidance on the research and development tax incentive, which addresses various issues in regard to affiliated companies, contract research activities, companies in distress, and certain administrative and documentation matters.



New Zealand

Tax considerations regarding situations where employees request to work remotely offshore

This article discusses tax issues that should be considered when employees wish to work remotely from offshore, including an employer's permanent establishment risks, withholding obligations in foreign jurisdictions, and costs of compliance, as well as an employee's personal income tax liability domestically and abroad.



OECD

Manual addresses legal and procedural aspects of multilateral MAP and APA processes

The OECD has released a manual that provides information for tax authorities and taxpayers on the operation of multilateral mutual agreement procedures and advance pricing arrangements. The manual suggests different approaches based on jurisdictions' existing practices, without imposing a set of binding rules.



Switzerland

Safe harbor intercompany interest rates for 2023 announced

The Swiss Federal Tax Administration has published the 2023 “safe harbor” interest rates for intercompany loans and advances denominated in Swiss francs and foreign currencies. These rates are used by the tax authorities to determine the arm’s length nature of interest on intragroup loan receivables or payables and provide a level of tax certainty from a Swiss tax perspective.



United Kingdom

Tax authorities publish 2021-22 transfer pricing and diverted profits tax statistics

The tax authorities have published an annual update on transfer pricing and diverted profits tax statistics, which includes information on the transfer pricing yield, transfer pricing cases settled, and net amount received and estimated additional tax arising from investigations into diverted profits.

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