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Brazil: Supreme Court re-establishes increased IOF rates

The Supreme Court has ruled that a legislative decree annulling the effects of recent financial transactions tax rate increases by the government should be reversed and most of the government's tax rate increases reinstated immediately, without retroactive effect.

URL: <https://www.taxathand.com/article/39156/Brazil/2025/Supreme-Court-re-establishes-increased-IOF-rates>

Hong Kong SAR: IRD updates FAQs on FSIE regime

The Inland Revenue Department has updated its website with four new frequently asked questions regarding the foreign-source income exemption regime, providing important insights that may affect how taxpayers report and manage their foreign-source income.

URL: <https://www.taxathand.com/article/39150/Hong-Kong-SAR/2025/IRD-updates-FAQs-on-foreign-sourced-income-exemption-regime>

Singapore: New editions of three e-Tax Guides published regarding income tax on REITs

The Inland Revenue Authority of Singapore has published updated editions of three e-Tax Guides addressing various aspects of the income tax treatment of real estate investment trusts. This article provides a summary of, and commentary on, key updates contained in the three latest editions.

URL: <https://www.taxathand.com/article/39137/Singapore/2025/Income-tax-on-REITs-New-editions-of-three-e-Tax-Guides-published>

United Arab Emirates: Mutual agreement procedure guidance published

The Ministry of Finance has published guidance on mutual agreement procedures, providing additional clarity on the process available to taxpayers seeking to resolve international tax disputes under bilateral tax treaties (including disputes arising from transfer pricing adjustments) that result in taxation not in accordance with the treaty.

URL: <https://www.taxathand.com/article/39151/United-Arab-Emirates/2025/Mutual-agreement-procedure-guidance-published>

United Kingdom: Draft legislation for new carried interest regime published

The government has published draft legislation proposing a revised carried interest regime, which would be effective as from 6 April 2026. The draft legislation reflects recent announcements and contains further detail and clarifications related to topics including certain exclusions for nonresidents, the average holding period rules, and the foreign income and gain regime.

URL: <https://www.taxathand.com/article/39140/United-Kingdom/2025/Draft-legislation-for-new-carried-interest-regime-published>

United Kingdom: “L-Day” 2025 draft legislation and other announcements

The government has published draft clauses for the 2025-26 Finance Bill for consultation, as well as other tax-related documents; the consultation closes on 15 September 2025. The package includes draft legislation under consultation, explanatory notes, and tax information and impact notes, together with new consultations and tax-related summaries of responses to past consultations.

URL: <https://www.taxathand.com/article/39138/United-Kingdom/2025/L-Day-2025-Draft-legislation-and-other-announcements>

United States: OBBBA brings permanence to many tax provisions affecting private wealth taxpayers

The Deloitte publication “GOP’s ‘One Big Beautiful Bill Act’ brings permanence to many tax provisions affecting private wealth taxpayers” summarizes several of the law’s main provisions affecting private wealth taxpayers and their effective dates, while also offering insight into what policymakers may focus on next.

URL: <https://www.taxathand.com/article/39154/United-States/2025/OBBBA-brings-permanence-to-many-tax-provisions-affecting-private-wealth-taxpayers>

United States: Understanding Pillar Two’s impact on M&A

Deloitte Tax LLP has released a publication that discusses how the OECD Pillar Two rules, as adopted in some form by over 50 jurisdictions, have increased the complexity of cross-border taxation in the mergers and acquisitions context. The publication considers various challenges and provides examples to assist taxpayers and their advisors in navigating the current tax environment.

URL: <https://www.taxathand.com/article/39133/United-States/2025/M-A-Tax-Talk-Understanding-Pillar-Twos-impact-on-M-A>

Vietnam: Law introduces incentives to support digital technology sector as from 1 January 2026

The National Assembly has passed a law that introduces a range of incentives and policies to support the sustainable development of the domestic digital technology sector. This article discusses some key provisions of the law, including corporate income tax incentives and employee development support. The law generally will take effect as from 1 January 2026.

URL: <https://www.taxathand.com/article/39070/Vietnam/2025/Law-introduces-incentives-to-support-digital-technology-sector-as-from-1-January-2026>

Vietnam: Law on Science, Technology and Innovation provides incentives and support for sector

The National Assembly has passed a law that aims to stimulate innovation and includes policies to promote scientific research and technological development, foster commercialization of the outcome of scientific research, and facilitate technology transfer. The law also includes various corporate income tax incentives. The law generally will take effect as from 1 October 2025.

URL: <https://www.taxathand.com/article/39128/Vietnam/2025/Law-on-Science-Technology-and-Innovation-provides-incentives-and-support-for-sector>

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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