



World Tax Advisor

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Albania: Overview of key tax measures in 2026 fiscal package

This article discusses various tax changes generally taking effect in January 2026, including the introduction of provisions relating to the cancellation and write-off of tax liabilities, the revaluation of immovable property, and the “fiscal peace” agreement with the tax authorities. Other changes include amendments to the laws on tax procedures, income tax, VAT, the fiscalization process, and local taxes.

URL: <https://www.taxathand.com/article/40835/Albania/2026/Overview-of-key-tax-measures-in-2026-fiscal-package>

Bermuda: New form requires information on corporate income tax installment payments

The Corporate Income Tax Agency has introduced a new form that must be submitted to provide information on installment payments of corporate income tax made by Bermuda constituent entity groups within the scope of corporate income tax. Forms for installment payments made prior to 31 December 2025 are due by 2 February 2026.

URL: <https://www.taxathand.com/article/40833/Bermuda/2026/New-form-requires-information-on-corporate-income-tax-installment-payments>

France: Social security finance law for 2026: Key measures

The social security finance law has been published in the official journal and includes clarifications relating to the social security regime applicable to management package gains, an increase of the generalized social contribution rate on investment income and capital gains, and certain other social contribution measures.

URL: <https://www.taxathand.com/article/40838/France/2026/Social-security-finance-law-for-2026-Key-measures>

Germany: Government approves draft law addressing double RETT on share deal transactions

The government has adopted a draft law that includes proposed amendments to the real estate transfer tax (RETT) rules relating to share deal transactions where the signing of a share purchase agreement and the closing of the transaction qualify as two different triggering events. The draft law would generally result in a share deal transaction triggering RETT only once as a result of the signing event, with the following closing event no longer qualifying as a RETT triggering event.

URL: <https://www.taxathand.com/article/40840/Germany/2026/Government-approves-draft-law-addressing-double-RETT-on-share-deal-transactions>

India: Supreme Court rules GAAR overrides capital gains exemption under Mauritius treaty

The Supreme Court has ruled that the Authority for Advance Rulings correctly rejected an advance ruling application seeking an exemption from withholding tax on capital gains from a sale of shares under the India-Mauritius tax treaty, since the transaction was found to be structured for tax avoidance purposes and the general anti-avoidance rule under the Income-tax Act, 1961 applied.

URL: <https://www.taxathand.com/article/40825/India/2026/Supreme-Court-rules-GAAR-overrides-capital-gains-exemption-under-Mauritius-treaty>

Ireland: Finance Act 2025 enacted

The Finance Act 2025 has introduced a range of fiscal measures designed to support Ireland's economic goals for the coming year, including measures relating to a dividend withholding tax exemption for payments to regulated partnerships, the participation exemption regime for foreign-sourced distributions, and certain clarifications and updates to the Pillar Two rules.

URL: <https://www.taxathand.com/article/40831/Ireland/2026/Finance-Act-2025-enacted>

Malaysia: Finance Act 2025 and related tax legislation enacted

Two acts providing the legislative basis for some of the tax measures announced in Budget 2026 and various other tax measures came into operation on 1 January 2026. The acts include amendments relating to capital gains tax, profit distributions received by individual partners, stamp duty, real property gains tax, and tax administration.

URL: <https://www.taxathand.com/article/40813/Malaysia/2026/Finance-Act-2025-and-related-tax-legislation-enacted>

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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