



World Tax Advisor

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Australia: ATO software ruling finalized: What next?

The Commissioner of Taxation (“commissioner”) has released a ruling that sets out an interpretation of when cross-border payments for software and intellectual property rights constitute royalties for withholding tax purposes. The ruling settles the commissioner’s view of the law and is a departure from earlier draft rulings.

URL: <https://www.taxathand.com/article/41717/Australia/2026/ATO-software-ruling-finalized-What-next>

Belgium: Tax authorities clarify updated transfer pricing forms and CbC reporting

The tax authorities have addressed, via a webinar, the technical and practical implementation of updated transfer pricing forms, including the country-by-country (CbC) notification, master file, and local file, as well as certain details related to CbC reporting. This article summarizes the key takeaways for taxpayers, with an emphasis on upcoming deadlines, new technical filing requirements, and the tax authorities’ compliance approach.

URL: <https://www.taxathand.com/article/41729/Belgium/2026/Tax-authorities-clarify-updated-transfer-pricing-forms-and-CbC-reporting>

Cambodia: Minimum investment capital required for manufacturing sector QIPs

The Investment Board of the Council for the Development of Cambodia has issued an instruction that clarifies that qualified investment projects in the manufacturing sector must meet or exceed the minimum investment capital threshold prescribed in the negative list of the sub-decree on the implementation of the Law on Investment.

URL: <https://www.taxathand.com/article/41728/Cambodia/2026/Minimum-investment-capital-required-for-manufacturing-sector-QIPs>

France: FTA issues new guidelines on extension of exceptional temporary surtax

The tax authorities have updated their guidelines on the exceptional temporary surtax on corporate income tax introduced by the 2025 finance law and extended and marginally amended by the 2026 finance law. The updated guidelines provide certain confirmations and clarifications.

URL: <https://www.taxathand.com/article/41721/France/2026/FTA-issues-new-guidelines-on-extension-of-exceptional-temporary-surtax>

Greece: Draft bill proposes foreign direct investment incentive regime

The Ministry of Development has released a draft bill that proposes a new special aid scheme for investment projects financed by foreign investment funds. This article describes the main features of the proposed regime.

URL: <https://www.taxathand.com/article/41722/Greece/2026/Draft-bill-proposes-foreign-direct-investment-incentive-regime>

Israel: Supreme Court remands related-party IP valuation case for independent expert opinion

This article discusses a case concerning the arm's length valuation of intellectual property transferred between related parties, in which the Supreme Court ruled that the district court erred in accepting the tax authorities' expert opinion to the exclusion of the taxpayer's expert opinion. The Supreme Court remanded the case to the district court with instructions to appoint an independent expert.

URL: <https://www.taxathand.com/article/41727/Israel/2026/Supreme-Court-remands-related-party-IP-valuation-case-for-independent-expert-opinion>

Mexico: 2027 economic package submitted to Chamber of Deputies

The executive branch has submitted to the Chamber of Deputies for review the 2027 Economic Package, which includes measures relating to the General Economic Policy Criteria, Federal Internal Revenue Law, Draft Federal Expenditures Budget, Income Tax Law, and Fees Law. If approved by Congress, the proposals would be effective as from 1 January 2027.

URL: <https://www.taxathand.com/article/41731/Mexico/2026/2027-economic-package-submitted-to-Chamber-of-Deputies>

Netherlands: Ministry of Finance publishes tax plan for 2027

The Ministry of Finance has published the government's tax plan for 2027, which includes several proposals relating to corporate income tax, dividend withholding tax, minimum taxation, and wage tax that may be relevant for multinational companies. If the proposed changes are adopted, the intended date of entry into force generally would be 1 January 2027.

URL: <https://www.taxathand.com/article/41750/Netherlands/2026/Ministry-of-Finance-publishes-tax-plan-for-2027>

OECD: Comments published on revisions to model reporting rules for digital platforms

The OECD has published responses to its invitation for comments on a public consultation document regarding proposed targeted amendments to the model reporting rules that require digital platform operators to report information to tax authorities with respect to certain income realized by sellers through their platforms.

URL: <https://www.taxathand.com/article/41707/OECD/2026/Comments-published-on-revisions-to-model-reporting-rules-for-digital-platforms>

OECD: Pillar Two: Updated version of GIR released

The OECD/G20 Inclusive Framework on BEPS ("inclusive framework") has published an updated version of the Pillar Two global anti-base erosion (GloBE) information return (GIR) template, which is intended to be used by in-scope business for returns in respect of fiscal years commencing on or after 31 December 2025. The previous version of the GIR template has been updated primarily to reflect the inclusive framework's "side-by-side package" released in January 2026.

URL: <https://www.taxathand.com/article/41736/OECD/2026/OECD-Pillar-Two-Updated-version-of-GIR-released>

South Africa: Proposed digital VAT model: What businesses should understand

The South African Revenue Service has released a consultation paper on VAT modernization, which describes a proposed digital VAT model based on structured data, near real-time reporting, and automation that could support pre-filled VAT returns and possible VAT auto-assessment. Stakeholders may provide feedback by 16 October 2026.

URL: <https://www.taxathand.com/article/41749/South-Africa/2026/Proposed-digital-VAT-model-What-businesses-should-understand>

United States: Treasury, IRS release wave of tax guidance

The Treasury Department and the Internal Revenue Service have released a series of guidance items, several of which implement provisions of the law commonly referred to as the One Big Beautiful Bill Act. This article provides a list of the guidance items, including various proposed regulations, as well as certain related publications released by Deloitte Tax LLP.

URL: <https://www.taxathand.com/article/41712/United-States/2026/Treasury-IRS-release-wave-of-tax-guidance>

Various jurisdictions: Data: The unsung hero of AI in tax

Deloitte Tax LLP has released an article that discusses how tax leaders face growing expectations to turn interest in artificial intelligence (AI) into measurable business outcomes. The path to scale often starts less with model selection and more with transforming the data that powers it. The article notes that when tax data is connected, usable, and reliable, AI can generate more consistent insights and support more advanced, agent-enabled workflows.

URL: <https://www.taxathand.com/article/41740/United-States/2026/Data-The-unsung-hero-of-AI-in-Tax>

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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