

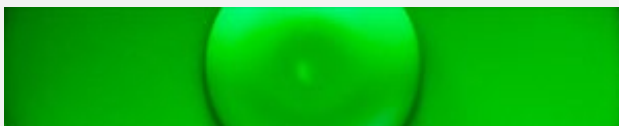
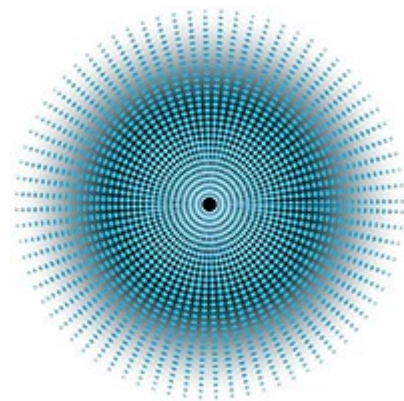


## World Tax Advisor

A world of news with tax@hand.

### **Ireland budget 2019 includes measures to implement EU ATAD**

In a surprise announcement, the minister of finance said that the introduction of the exit tax legislation would be accelerated to apply as from midnight 9 October 2018.



### **Bahrain**

**VAT to be introduced as from 1 January 2019**



### **Belgium**

**Cooperative tax compliance program pilot to launch at end of 2018**

The lower house of the National Assembly has approved the introduction of value added tax at a standard rate of 5%.



### **El Salvador**

#### **Changes made to information required in transfer pricing report form**

The revised form includes new technical reporting requirements and introduces mandatory electronic filing of the form.

The Large Enterprises Administration is launching a pilot project for “very large enterprises” that aims to establish more collaboration between the tax authorities and taxpayers.



### **European Union**

#### **EU council agrees on proposals to reform VAT system**

The agreed measures include a package of VAT “quick fixes” for specific practical issues and a generalized, temporary reverse charge mechanism, among others.



### **France**

#### **Income tax withholding considerations regarding internationally mobile employees**

French and foreign employers of French tax-resident employees should prepare for new obligations that will begin in 2019.



### **Germany**

#### **MOF publishes first draft of Brexit Tax Implementation Act**

The Ministry of Finance has issued a draft law that would introduce tax measures to protect German taxpayers from potential negative consequences of the UK leaving the EU.



### **Hong Kong**

#### **Overview of tax law changes under new BEPS law**



### **Ireland**

#### **Taxpayers can be selected for “compliance interventions” based on risk factors**

Among the law's non-transfer pricing measures are a new definition of permanent establishment and enhancements to the foreign tax credit system.

Compliance interventions have a quicker turnaround time and require fewer resources than an audit, which allows the tax authorities to engage with more taxpayers in a particular year.



### Thailand

#### **BEPS-type transfer pricing documentation rules to be introduced**

Required documentation will include a local file, master file and country-by-country report in line with the BEPS action 13 approach.



### United Kingdom

#### **MLI enters into force in respect of UK**

The MLI entered into force for the UK on 1 October 2018 and will begin to take effect for UK covered tax agreements as early as 1 January 2019.

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#### **Have a question?**

If you have any questions about the content in *World Tax Advisor*, please email Susan Lyons at [slyons@deloitte.com](mailto:slyons@deloitte.com) or Sally Clurman at [sclurman@deloitte.com](mailto:sclurman@deloitte.com).

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