



World Tax Advisor

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Mexican budget proposals for 2020 include comprehensive tax reform measures

In addition to BEPS-related measures that would affect the deductibility of interest, hybrid arrangements and the definition of a permanent establishment, there is a proposal to tax foreign providers of digital services.

Dutch 2020 budget includes changes to planned corporate tax rate reduction

Changes to anti-abuse rules relating to dividend withholding tax and corporate income tax and the introduction of interest and royalty withholding tax for listed jurisdictions also are proposed.



Australia



Australia

Board of Tax reviews corporate tax residency test rules

The board has launched a consultation seeking input on whether the rules operate appropriately in light of modern board practices and international tax integrity rules.



GST change for offshore suppliers of Australian hotel accommodation

Certain suppliers will be required to remit GST to the tax authorities, in response to the increasing use of overseas-based online service providers to book accommodations.



Austria

MOF and SAC rule on dividend withholding requirements in abusive structures

A Ministry of Finance ruling and a Supreme Administrative Court decision are in line with recent CJEU case law and reject a formalistic interpretation and a broad presumption of abuse.



Bulgaria

Mandatory transfer pricing documentation requirements introduced

Certain resident entities and nonresidents with a Bulgarian permanent establishment will be required to prepare a local file and master file, and penalties may apply for noncompliance.



El Salvador

Amendments to law on industrial and commercial free trade zones

The amendments affect the conditions for income tax exemptions for developers and users of the zones, and aim to modernize the regime and increase certainty.



European Union

European Commission to investigate individual Belgian excess profit rulings

The investigation will assess whether certain rulings granted to companies belonging to multinational groups gave them an unfair advantage, in breach of the EU state aid rules.



India

Japan

Supporting manufacturer not entitled to export incentives benefit for direct exporter

A Supreme Court decision clarifies the available corporate income tax deduction, distinguishing one of the court's prior decisions and overruling another.



OECD

2018 MAP statistics released during first "Tax Certainty Day"

The new statistics cover almost all mutual agreement procedure cases worldwide and include details on 89 jurisdictions and aggregated global information.

NTA implements additional measures to simplify electronic document preservation

The changes continue a trend of progressive steps by the tax authorities to promote the use of e-document preservation among taxpayers.



Saudi Arabia

Tax authorities begin requesting transfer pricing documentation

The requests for items including the master and local files and other relevant documents are being made as part of an information-gathering process to kick-start a broader tax audit.

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30 Rockefeller Plaza
New York, NY 10112-0015
United States

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