



World Tax Advisor

A world of news with tax@hand.

Luxembourg publishes guidance on ATA renewal procedure

Procedural guidance for ATA renewals adds certainty and is particularly relevant for taxpayers with ATAs issued before 1 January 2015.



Australia

Consultation on definition of corporate residency continues

The Board of Tax has released a consultation paper in respect of corporate tax residency, with reform options that include modifying the "central management and control"



Australia

Revised proposals to expand definition of significant global entity released

The revised proposals broaden the definition of significant global entity to align more closely with the OECD concept of a "group" and introduce the concept of a country-by-country reporting entity.

test or basing residency solely on the place of incorporation.



Austria

Wage tax obligations for foreign employers revised

Foreign employers are required to deduct wage taxes with respect to employees that have a residence or habitual abode in Austria, regardless of whether there is an Austrian permanent establishment for wage tax purposes.



Brazil

Dividend withholding tax bill under consideration

The bill proposes the introduction of a 15% withholding tax on dividends with a higher rate of 25% for dividends paid to residents in tax havens.



Germany

Joint Germany-US statement issued on spontaneous exchange of CbC reports for 2018

The statement provides an interim solution for the exchange of country-by-country reports which extends to fiscal years beginning in 2018.



New Zealand

"You Do The Math" – 10 simple ways to keep Inland Revenue away

Inland Revenue released its latest Multinational Enterprises Compliance Focus 2019 document, which includes a transfer pricing checklist putting taxpayers on notice that certain risk indicators may require additional information to be disclosed.



OECD

Public comments published on global anti-base erosion proposal



Spain

Domestic administrative court rules on interest withholding tax exemption

Over 1,300 pages from nearly 200 contributors were published containing responses to the global anti-base erosion proposal to address international taxation in the digitalized economy.

The court ruled that abusive practices existed and denied an exemption from withholding tax to an EU tax resident that was not a beneficial owner.



United States

Summaries of new BEAT, foreign tax credit regulations

The summaries focus on key provisions of new base erosion and anti-abuse tax regulations and new foreign tax credit regulations.



United States

US backs retaliation against French digital services tax

The US Trade Representative has concluded that France's digital services tax discriminates against US companies and proposed tariffs on a variety of French imports.

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If you have any questions about the content in *World Tax Advisor*, please email Sally Clurman at sclurman@deloitte.com.

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