

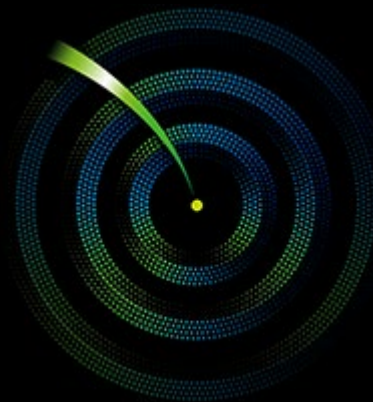
World Tax Advisor

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Dutch Ministry of Finance publishes tax plan for 2023

The Ministry of Finance has published the government's tax plan for 2023, which includes proposals for changes to the corporate income tax "step-up" rate and bracket, an increase in the general real estate transfer tax rate, a tightening of the "30% facility," an amendment to the Mining Act, and changes to the regime for fiscal investment institutions.



European Union

European Commission proposes temporary solidarity contribution on fossil fuel sectors

The European Commission has proposed a regulation on an emergency intervention to address high energy prices, which would include the introduction of a temporary solidarity contribution levied on fossil fuel producers in the oil, coal, gas, and refinery sectors.



European Union

State of the Union address proposes framework for income taxation to replace CCCTB

The President of the European Commission has announced a forthcoming small and medium-sized enterprise relief package, which will include the "Business in Europe: Framework for Income Taxation" (BEFIT) proposal. The BEFIT would standardize corporate taxation in the EU and replace the common consolidated corporate tax base proposal.



France

High court rules tax authorities may use open social media data for tax audits

The Supreme Administrative Court has ruled on the legality of a decree implementing rules that allow the tax authorities to use data in tax audits that is made public on online platforms. The court indicated that the decree appropriately imposes restrictions on the scope of collectible data by allowing only data freely available on online platforms to be collected.



Greece

Call for proposals under “Aid for investments in tourism” state aid scheme announced

The Ministry of Development and Investments has published the first call for proposals on a state aid scheme to grant aid to a wide range of tourism investments. The types of aid available include tax exemptions, cash grants, leasing subsidies, and subsidies for costs incurred to create employment.



Guatemala

Tax incentives to promote electric and sustainable mobility introduced

A law has been published in the official gazette that includes measures introducing a variety of tax incentives to promote electric and sustainable mobility, such as exemptions from VAT and certain vehicle taxes for qualifying vehicles and transportation systems and exemptions from VAT and corporate income tax for specific activities connected with electronic and sustainable mobility.



Japan

Anti-abuse provisions not applicable where transaction has economic rationale

This article discusses a Supreme Court case relating to “debt push down” arrangements. The court ruled that anti-abuse provisions in the tax law should not apply where a transaction has an economic rationale; however, the case also illuminates potential risks associated with such arrangements and provides some practical insight into the wide-reaching powers of the tax authority.



Malaysia

Guidelines issued on tax treatment of digital currency or digital tokens

The Inland Revenue Board has issued technical guidelines on the tax treatment of digital currency transactions, which aim to enhance taxpayers' understanding of the Inland Revenue Board's interpretation and application of the relevant tax legislation and include coverage of the general tax treatment of digital currencies or digital tokens.



New Zealand

New tax bill has something for everyone

This article discusses a tax bill that has been reintroduced in the parliament, which would set the annual tax rates for the 2022-23 income year. The bill also includes a proposal for an information and reporting framework that would require New Zealand-based digital platforms to provide data about sellers to Inland Revenue annually and proposed changes to the dual residency rules for companies.



OECD

Tax policy reforms 2022 report released

The OECD has announced the publication of *Tax Policy Reforms 2022: OECD and Selected Partner Economies*, the latest edition in a series of annual reports that provide comparative information on tax reforms across jurisdictions, track tax policy developments over time, and provide an overview of the latest tax reform trends.



Taiwan

CFC rules for individuals to take effect on 1 January 2023

The Executive Yuan has approved controlled foreign company rules for individuals, which are expected to help eliminate the use of offshore companies for tax avoidance purposes and to facilitate the early collection of tax on offshore income. The rules will be effective as from 1 January 2023.

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