



International Tax Bytes
by Steve Towers

Recent Topics from ITB by Steve Towers
(Last 4 videos: 23, 30 Jan, 13 & 27 Feb)

Recent topics (Last 4 videos)

Global topics

- **Pillar One**
 - Amount A of Pillar One "is dead": **27 Feb**
 - OECD: Amount B materials: **27 Feb**
- **GloBE rules**
 - Detailed review:
 - UPE Safe Harbour: **23 Jan**
 - Substance-based Tax Incentive Safe Harbour (SBTI SH): **30 Jan**
 - Simplified ETR Safe Harbour (part 1): **13 Feb**
 - Simplified ETR Safe Harbour (part 2): **27 Feb**
 - Other GloBE news:
 - Malaysia (see below)
 - Qatar (see below)
- **Tariff wars**
 - Greenland rollercoaster: **23 Jan**
 - Taiwan / US: trade agreement: **23 Jan**
 - Canada / US: President Trump threatens to impose 100% tariff on all Canadian goods: **30 Jan**
 - Korea / US: US will increase tariffs on imports from Korea from 15% to 25%: **30 Jan**
 - US / Iran: Additional tariffs (of up to 25%) on goods imported from countries which trade with Iran to be imposed: **13 Feb**
 - US / Cuba: Tariff system targeting imports from countries which provide oil to Cuba: **13 Feb**
 - US / India: Joint statement announcing framework for interim trade agreement: **13 Feb**
 - US: Argentina, Bangladesh, El Salvador, and Guatemala: Trade agreements signed: **13 Feb**
 - US Supreme Court decision on IEEPA tariffs: **27 Feb**
- **Other global developments**
 - OECD: transfer pricing country profiles: **23 Jan**
 - OECD: global mobility of individuals: **30 Jan**
 - OECD: transparency and exchange of information on request: **30 Jan**
 - OECD: MAP manual: **13 Feb**
 - OECD: preferential tax regimes under BEPS Action 5: **13 Feb**
 - OECD: carbon pricing: **27 Feb**

International tax cases

- **Tiger Global (India) (Indian taxation of indirect share transfer – claim of exemption under India / Mauritius treaty – treaty abuse, residence status): 23 Jan**
- **Learning Resources / V.O.S. Selections (US) (Tariffs imposed by President under the International Emergency Economic Powers Act are invalid): 27 Feb**

Asia Pacific

- **Australia**
 - Thin capitalisation review: **13 Feb**
- **China**
 - Extension of 2 tax exemptions concerning bonds: **23 Jan**
 - Extension of VAT exemption for interest on certain state and local government bonds: **23 Jan**
 - Chinese depository receipts of innovative enterprises: **30 Jan**
 - VAT input tax deduction rules: **13 Feb**
- **Hong Kong**
 - Profits tax treatment of capital expenditure related to IP: **13 Feb**
 - 2026 Budget: **27 Feb**
- **India**
 - Export and import of goods and services: **23 Jan**
 - EU / India free trade agreement: **30 Jan**
 - 2026 Budget: **13 Feb**
 - Draft Income-tax Rules, 2026: **13 Feb**
 - See "International tax cases" (above)
- **Malaysia**
 - Income tax treatment of social media influencers: **23 Jan**
 - Capital gains tax exemption for corporate restructurings: **30 Jan**
 - Special voluntary disclosure program for stamp duty: **13 Feb**
 - New Incentive Framework: **13 Feb**
 - Domestic minimum top-up tax: **27 Feb**
- **New Zealand**
 - Disposal of crypto assets in decentralised finance transactions: **13 Feb**
 - Off-market share cancellations: **27 Feb**
 - Uber drivers are employees: **27 Feb**
- **Philippines**
 - Resumption of tax audits and field operations: **30 Jan**
- **Singapore**
 - 2026 Budget: **27 Feb**

Europe

- **EU**
 - In-depth investigation under Foreign Subsidies Regulation: **13 Feb**
 - Customs duty on small parcels: **13 Feb**
 - Lists of non-cooperative tax jurisdictions: **27 Feb**
 - Omnibus on taxation: **27 Feb**
- **France**
 - 2026 Finance Bill: **23 Jan, 30 Jan, 13 Feb**
 - 2026 Finance Law: **27 Feb**
- **Germany**
 - Double imposition of RETT: **23 Jan**
 - Draft updated guidance on PEs: **27 Feb**
- **Guernsey**
 - 5 options to amend corporate taxation: **30 Jan**
 - Proposal to introduce GST: **13 Feb**
- **Ireland**
 - E-invoicing implementation: **27 Feb**
- **Italy**
 - New consolidated income tax code: **27 Feb**
- **Luxembourg**
 - Carried interest: **13 Feb**
- **Netherlands**
 - Coalition agreement: **13 Feb**
- **Poland**
 - Proposed DST: **30 Jan**
- **Switzerland**
 - Proposed VAT rate increase: **30 Jan**
- **UK**
 - Updated transfer pricing guidance: **23 Jan**
 - CBAM draft regulations: **13 Feb**
 - Deferred remuneration under tax treaties: **27 Feb**
 - Registration of tax advisers: **27 Feb**
 - Corporate group structures and information: **27 Feb**

Africa

- **Botswana**
 - 2026-2027 Budget: **13 Feb**
- **Egypt**
 - Increased threshold for transfer pricing documentation requirements: **23 Jan**
- **South Africa**
 - Interest deductibility: **13 Feb**
- **Zimbabwe**
 - VAT withholding obligation payments for digital services: **30 Jan**

Middle East & Central Asia

- **Bahrain**
 - VAT treatment of real estate: **13 Feb**
- **Oman**
 - International Financial Centre: **30 Jan**
- **Qatar**
 - Implementation rules for GloBE rules: **27 Feb**
- **Saudi Arabia**
 - Special economic zones: **13 Feb**
 - Economic substance requirements for SEZs: **27 Feb**
- **UAE**
 - Promotional offers described as "VAT-free": **27 Feb**
 - E-invoicing: **27 Feb**

Americas

- **Brazil**
 - General reduction in tax incentives: **23 Jan**
- **Canada**
 - Draft legislation: **13 Feb**
 - Potential domestic content rules for clean tech tax credits: **27 Feb**
- **Chile**
 - VAT withholding obligation: **30 Jan**
 - Offshore indirect share transfer as part of corporate reorganisation: **27 Feb**
- **Colombia**
 - Tax on corporate net assets: **13 Feb**
- **Mexico**
 - Transferable tax credit for film industry: **27 Feb**
- **US**
 - WTO report on 4 energy tax credits: **13 Feb**
 - Notice 2026-15 on energy tax credits: **13 Feb**
 - Branch profits tax: **27 Feb**
 - Additional guidance on CAMT: **27 Feb**
 - Interim guidance on section 168(n): **27 Feb**
 - QBUs: **27 Feb**

Treaty news

- **Treaty signed**
 - Austria / Oman
- **Treaties enter into force**
 - Curaçao / Cyprus (on 28 February 2026)
 - Iceland / Saudi Arabia
 - Italy / Kosovo
 - Hong Kong¹ / Turkey
 - Singapore / Taiwan²
- **Protocols signed**
 - Malta / Monaco
 - France / India

¹ Not strictly a treaty, due to Hong Kong's status.

² Not strictly a treaty, due to Taiwan's status.

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