



International Tax Bytes
by Steve Towers

Recent Topics from ITB by Steve Towers
(Last 4 videos: 4, 11, 25 Sep & 2 Oct)

Recent topics (Last 4 videos)

Global topics

- **GloBE rules**

- Detailed review:
 - September 2026 Administrative Guidance on GloBE rules: **25 Sep**
- GloBE news:
 - Curaçao (see below)
 - Ireland (see below)
 - Mauritius (see below)
 - Netherlands (see below)
 - New Zealand (see below)
 - OECD: 2 other documents on GloBE rules: **25 Sep**
 - Qatar (see below)
 - Uruguay (see below)

- **2025 UN model double tax treaty and commentary**

- Major changes: **4 Sep**

- **2025 OECD model double tax treaty and commentary**

- Full version published: **2 Oct**

- **Tariff wars**

- Canada / US: Selected goods from Canada prohibited from importation into the US: **11 Sep**
- US: Russia and Iran sanctions legislation: **25 Sep**
- China / US: Agreement to extend their trade truce by 2 months: **25 Sep**
- China / US: "30-for-30": **2 Oct**

- **Other global developments**

- OECD: Model reporting rules for digital platforms: **11 Sep**
- OECD: Tax Policy Reforms 2026 report: **11 Sep**
- OECD: INNOTAX portal: **25 Sep**
- Chile: UN Framework Convention on International Tax Cooperation: **25 Sep**

International tax cases

- Sinolink (Hong Kong) (Debt vs. equity characterisation): **4 Sep**
- LG Electronics (India) (Deputation (i.e., secondment) of expatriate employees from Korean parent to Indian subsidiary: "fixed place of business" PE under India / Korea treaty?): **4 Sep**
- Knights Developments (UK) (Trading profits from land development in UK: applicability of Art. 6 and Art. 13 of Isle of Man / UK double tax treaty): **4 Sep**
- A&P Deco (EGC) (Application of EU VAT Directive to transfers of businesses and related leasing arrangements): **11 Sep**
- Bruyea and Christensen (US) (2 cases on whether foreign tax credits under double tax treaties can be used to offset US's net investment income tax): **11 Sep**
- Hilton (Australia) (Part IVA / GAAR: in determining whether there is a tax benefit, can there be multiple counterfactuals?): **2 Oct**
- UTPR (Belgium) (Plaintiff retains legal standing to challenge validity of UTPR in the ECJ, despite the Side-by-Side Package): **2 Oct**
- Ishares Europe (ECJ) (Restriction on free movement of capital – neutralisation by double tax treaty): **2 Oct**
- Ørsted wind farm case (EU) (Advisory commission under EU Arbitration Convention – allocation of income between Denmark and the UK): **2 Oct**

Asia Pacific

- **Australia**
 - Final guidance on outbound payments for software: **11 Sep**
 - Draft practical compliance guidance on software arrangements: **11 Sep**
 - Business tax certainty report: **25 Sep**
 - 2 items of draft legislation: **25 Sep**
 - See "International tax cases" (above)
- **China**
 - New local surtax: **4 Sep**
 - VAT treatment of non-taxable transactions: **4 Sep**
 - End of tax exemption on certain dividends and bonuses: **4 Sep**
 - VAT withholding on certain services provided by domestic individuals: **11 Sep**
- **Hong Kong**
 - Medium-term tax policy: **25 Sep**
 - See "International tax cases" (above)
- **India**
 - See "International tax cases" (above)
- **New Zealand**
 - Outbound software payments: **4 Sep**
 - Updated guidance on GloBE rules: **25 Sep**
- **Philippines**
 - Tax audits: **25 Sep**
 - E-invoicing: **2 Oct**

Europe

- **Belgium**
 - See "International tax cases" (above)
- **Bulgaria**
 - Draft amendment bill: **2 Oct**
- **Czech Republic**
 - Windfall tax on refineries: **25 Sep**
- **EU**
 - New Union Customs Code: **25 Sep**
 - CBAM: **2 Oct**
 - See "International tax cases" (above)
- **Finland**
 - Bill to implement tax changes: **11 Sep**
 - Investment funds established as limited partnerships: **2 Oct**
- **France**
 - Updated DAC6 guidance: **2 Oct**
- **Greece**
 - Tax exemption for new foreign direct investment: **4 Sep**
- **Hungary**
 - Guidance on 2025 changes to OECD Model Treaty and Commentary: **11 Sep**
- **Ireland**
 - Updated guidance on GloBE rules: **4 Sep**
- **Italy**
 - Amended DST returns: **25 Sep**
- **Netherlands**
 - Estimated cost of EU's Omnibus proposal: **4 Sep**
 - 2027 Tax Plan: **25 Sep**
 - E-invoicing and digital reporting: **25 Sep**
 - Consultation on double tax treaty policy: **25 Sep**
 - Interest deduction limitations: **25 Sep**
 - Comparability of foreign entities with Dutch legal entity: **2 Oct**
 - Decree on GloBE rules: **2 Oct**
- **Poland**
 - Second initiative to impose higher tax burden on energy sector: **11 Sep**
 - 60% windfall tax on fuel sector: **25 Sep**
- **Russia**
 - Windfall profit tax: **2 Oct**
- **Sweden**
 - Dividend withholding tax: **4 Sep**
- **UK**
 - VAT refunds for non-UK businesses in VAT group: **25 Sep**
 - CBAM: **25 Sep**
 - See "International tax cases" (above)

Africa

- **Mauritius**
 - QDMTT regulations: **11 Sep**

Middle East & Central Asia

- **Bahrain**
 - Updated VAT guidance: **25 Sep**
- **Qatar**
 - Administrative aspects of GloBE rules: **4 Sep**
- **Saudi Arabia**
 - Procedural guide on tax and customs operations in SEZs: **11 Sep**
 - Guidance on recurring dispute items: **25 Sep**
- **UAE**
 - VAT amendments: **25 Sep**

Americas

- **Canada**
 - Priority for advance rulings for CAD 1 billion-plus investments: **25 Sep**
 - Productivity mega deduction: **25 Sep**
- **Chile**
 - See "Other global developments" (above)
- **Colombia**
 - Tax incentives: **2 Oct**
- **Costa Rica**
 - Foreign-source passive income: **2 Oct**
- **Curaçao**
 - GloBE rules enacted: **4 Sep**
- **Mexico**
 - 2027 Economic Package: **25 Sep**
- **Uruguay**
 - QDMTT: compensation mechanism for taxpayers under stability clauses: **11 Sep**
- **US**
 - Proposed regulations: **11 Sep**
 - Withholding tax on dividend equivalents: **2 Oct**
 - Potentially abusive transactions involving investment funds: **2 Oct**
 - See "International tax cases" (above)

Treaty news

- **Treaties signed**
 - Oman / Rwanda
 - Hong Kong / Slovenia¹
 - Angola / Oman
 - Cambodia / Myanmar
 - Qatar / Tanzania
 - El Salvador / UAE
 - El Salvador / Turkey
- **Treaty enters into force**
 - China / Norway
- **Treaty revised**
 - Botswana / Mozambique (Treaty not yet in force)
- **Protocols enter into force**
 - Argentina / France (on 22 October 2026)
 - Georgia / San Marino
- **Competent authority agreement enters into force**
 - Australia / France (on MAP arbitration)
- **Exchange of letters enters into force**
 - Korea / Taiwan

¹ Due to Hong Kong's status, not strictly a treaty.

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