



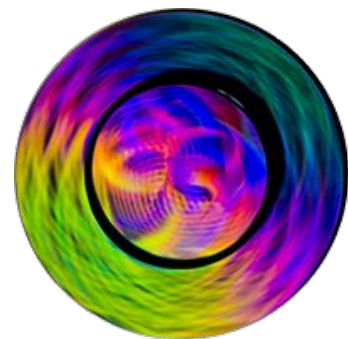
World Tax Advisor

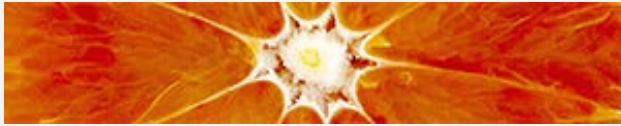
A world of news with tax@hand.

Note to our readers: You will notice some changes to *World Tax Advisor* (WTA). The WTA will continue to bring you the latest tax news stories, commentary and insights on developments around the world that are relevant for cross-border business, but now will link readers directly to top stories reported on Deloitte tax@hand, Deloitte's global tax news and information resource for tax and business professionals. In addition to refreshing the format, the WTA is moving from a biweekly to a weekly schedule. We hope you enjoy the new digital experience, and would welcome any feedback you may have. For more tax news from over 65 countries, as well as the EU and the OECD, [visit](#) tax@hand or [download](#) the tax@hand mobile app.

Ireland publishes corporate tax roadmap

The roadmap sets out the next steps in Ireland's implementation of EU directives, the OECD BEPS project and the recommendations in the Coffey report, and indicates that a public consultation will begin in early 2019.





Cambodia

Guidance issued on related party loan transactions

The interest rate on loans between related parties must be in accordance with the arm's length principle.



China

Amendments to individual income tax law finalized

The measures introduce a 183-day rule to determine the residence of non-domiciled individuals and consolidate four categories of taxable income.



Czech Republic

Changes proposed to the investment incentives act

A draft amendment would reduce the amount of investment required for incentives to apply and support production with greater added value.



El Salvador

Period of tax and customs amnesty extended

The amnesty has been extended by 30 days, to apply to obligations settled by the end of September 2018.



Mexico

Members of congress present tax reform proposals

Changes are proposed to the income tax, VAT and excise tax laws and include the introduction of a 3% tax on digital services income.



New Zealand

Recent developments on transfer pricing aspects of debt pricing

Updated administrative guidance revises the acceptable arm's length rate for small value cross-border loans between associated parties.



OECD

Tax policy reforms 2018 report released

The report identifies major tax policy trends and covers the OECD countries, plus Argentina, Indonesia and South Africa.



Papua New Guinea

Budget 2019 could contain many changes affecting companies and individuals

The government could propose some of the income tax and GST reform measures established in its medium-term revenue strategy.



Peru

Changes to VAT rules deem certain branches to be taxpayers for VAT purposes

A legislative decree also exempts certain export services and makes modifications to the SPOT tax payment system.



Taiwan

Guidance on tax compliance obligations where POEM ceases to exist

Two rulings provide additional guidance on the calculation of the undistributed earnings tax.

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Have a question?

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

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