



World Tax Advisor

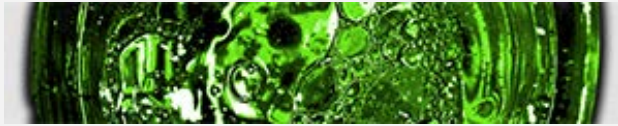
A world of news with tax@hand.

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.

Netherlands' 2019 tax package includes plans to implement EU ATAD 1, reduce corporate tax rate

The government also plans to replace the current dividend withholding tax with a new tax on dividends distributed to low tax jurisdictions and in abusive situations, and to certain connected entities.





Australia

Guidance released on ATO role in foreign investment decisions

The FIRB has issued new guidance that provides potential investors with a clearer picture of the ATO's role in foreign investment approval and the risk assessment approach.



Belgium

Social security authorities change position on benefits granted by parent company

Updated administrative instructions reflect a change in position on the payment of social security contributions on benefits granted by a foreign parent company to employees of a Belgian entity/branch.



Brazil

CIT rate may be reduced and tax on profit distributions introduced

The Minister of Finance has stated that a draft bill will be presented that would reduce the corporate income tax rate to as low as 21% and introduce a withholding tax on dividends.



OECD

More CbC reporting guidance released for tax authorities and MNE groups

The inclusive framework on BEPS has issued additional guidance on country-by-country reporting under action 13 of the OECD/G20 BEPS project.



Switzerland

Impact of new French employee withholding tax rules for Swiss employers

The current year withholding tax system that will apply in France as from 2019 will affect companies outside France that employ French tax residents and pay them via foreign payroll.



United States

Treasury releases GILTI proposed regulations

The regulations aim to clarify the computation of global intangible low-taxed income for US shareholders.

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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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