



## World Tax Advisor

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### **Thailand approves new IBC regime to replace existing HQ regimes**

The regional operating headquarters, international headquarters and international trading center regimes, all of which have been identified by the OECD as constituting harmful tax practices, will be replaced by the international business center.



### **Austria**

#### **Draft regulation addresses requirements under new "horizontal monitoring" procedure**

The basic elements of the "tax control framework," as well as the

### **Brazil**

#### **31 December deadline for disclosure of ultimate beneficiary information**

The deadline is approaching for entities that enrolled in the national

documentation and expert opinion requirements, are addressed.



### Denmark

#### **Proposals would implement ATAD hybrid mismatch rules**

A bill submitted to parliament includes changes to the existing hybrid mismatch rules for Danish transparent entities and proposed new rules that would apply to mismatches arising between Denmark and another EU member state and Denmark and a country outside the EU.



### New Zealand

#### **GST on low-value imported goods: Details of proposed regime released**

The proposed regime would apply to online marketplaces, re-deliverers and certain offshore suppliers that make supplies of "low-value goods" to consumers in New Zealand.

register of legal entities before 1 July 2017.



### Netherlands

#### **Supreme Court confirms CJEU decision in fiscal unity cases**

The Dutch Supreme Court has confirmed the CJEU's conclusion that the Netherlands' anti-profit shifting rules are incompatible with EU law.



### United Kingdom

#### **MLI-synthesized treaty with Slovenia published**

The 2007 treaty has been modified by the MLI, which came into force on 1 October 2018 for the UK and on 1 July 2018 for Slovenia.

### **Tax treaty round up**

Tax treaty developments in Argentina, Austria, Croatia, Egypt, Iceland, Japan, Netherlands and Spain.

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### Have a question?

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