

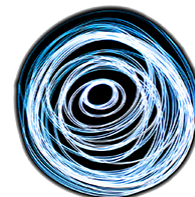


World Tax Advisor

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New Luxembourg government coalition agreement includes CIT rate reduction, other tax measures

The proposed measures include a 1% reduction in the corporate tax rate and would aim to attract new taxpayers to Luxembourg.



Brazil

Access to mutual agreement procedure expanded

The MAP now is available to taxpayers whose double taxation disputes have been subject to a court decision.



Colombia

Guidance issued on procedure for filing CbC report

The guidance also sets out the information to be included in the CbC report, which must be filed electronically with the tax authorities.



Costa Rica

New law makes broad changes to corporate tax rules, introduces VAT

The law introduces a 15% capital gains tax, disallows deductions of certain payments to “tax havens” and on intercompany loans and creates a three-month tax amnesty.



Finland

Corporate income tax proposals would affect LLCs, group contribution regime

The proposals would affect real estate companies in particular; changes also are proposed to the rules governing deductions of net operating losses and capital losses.



Malaysia

Social security coverage extended to foreign workers, including expatriates

Employers that hire foreign workers with valid documents must register the employees with the social security organization and contribute to the employment injury scheme.



Malta

Guidelines on tax treatment of distributed ledger technology assets issued

The guidelines address the income tax, VAT and stamp duty treatment of activities and transactions involving the use of virtual financial assets.

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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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