

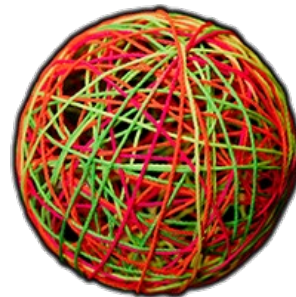


World Tax Advisor

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Mexico's tax authorities issue rules for tax offsets and incentives for taxpayers in northern border region

Among other rules, clarifying regulations issued by the SAT require taxpayers to file a notice with the SAT by 7 February 2019 to be able to claim the reduced VAT rate on northern border region transactions.



Bulgaria

2019 tax law changes include partial implementation of ATAD 1

Limits on the deduction of net borrowing costs and controlled foreign company rules are introduced, as is the EU VAT voucher directive.

Finland

Changes expected to tax treatment of certain fund types

Proposals would modify the tax treatment of private equity investors in certain cases and clarify the tax

exemption for a foreign investment fund.



Germany

New administrative guidance issued on deviations from arm's length principle

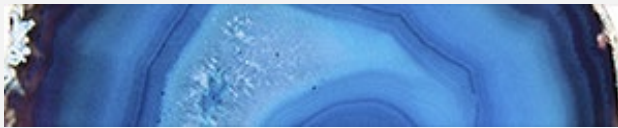
The scope of the guidance is limited to cases in which an intercompany transaction within the EU is directly related to certain required "financial recovery measures."



Ireland

Guidance issued on VAT compensation for charities

Charities that fulfill a number of conditions are entitled to claim a refund of a proportion of their VAT costs based on the level of non-public funding they receive.



Korea

2019 tax reform includes rules to improve efficiency of tax law

Changes are made to the corporate and individual income tax and VAT laws, and various tax incentives are revised.



Romania

New interest deduction limitation rules in effect

More changes have been made to the limits on the deduction of borrowing costs following the transposition of the ATAD into domestic law in 2018.



Switzerland

Referendum to be held on corporate tax reform bill

The vote will be held on 19 May 2019 and, if approved, the tax reform likely would be effective as from 1 January 2020 at the federal level.



United States

Final regulations released on transition tax

The tax authorities have released final regulations on the section 965 transition tax, which was enacted as part of the 2017 tax reform.

Tax treaty round up

Tax treaty developments in Austria, Belgium, Chile, China, Colombia, Croatia, Cyprus, Czech Republic, Denmark, Ecuador, Indonesia, Ireland, Israel, Japan, Korea, Mauritius, Poland, Saudi Arabia, Spain, the UK and Vietnam, plus a table of tax treaties and protocols for DITS countries that are in effect as from 1 January 2019.

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