

International Tax Review

Latest information on
international tax
developments provided by EY
Austria

International Tax Developments

Content

- 01 Austria EY Tax Short Cuts - English No. 06/2023 and 07/2023
- 02 OECD Developments
- 02 Country Updates

Austria: EY Tax Short Cuts - English No. 06/2023 of 22 March 2023

- ▶ As of 29 March 2023: Pre-registration for energy cost subsidy for the Q4 2022
- ▶ BFG: Submission of group applications via FinanzOnline inadmissible
- ▶ VwGH: Merger with a newly entering group member
- ▶ BMF: Answering questions of doubt regarding e-mobility
- ▶ EU-OSS: Clarifications for correct registration
- ▶ Cross-border telework and social security
- ▶ Interest rate adjustments

[▶ Read more](#)

Austria: EY Tax Short Cuts - English No. 07/2023 of 11 April 2023

- ▶ Reminder: Pre-registration for Energy Cost Subsidy for the 4th quarter 2022
- ▶ BFH submits non-taxability of intra-group transactions to the ECJ for a decision
- ▶ ECJ: Turnover from the resale of wrecked vehicles by an insurance company is subject to VAT
- ▶ Guidelines on the jurisdiction of the tax offices - Maintenance Decree 2023

[▶ Read more](#)

OECD Developments

OECD Developments

- ▶ OECD holds public consultation meeting on compliance and tax certainty aspects of Pillar Two global minimum tax [▶Read more](#)
- ▶ Council of Ministers of Economic Integration of Central America establishes US\$3 charge for each DUCA-F transmitted through the SIECA platforms [▶Read more](#)
- ▶ The Latest on BEPS and Beyond | March 2023 edition [▶Read more](#)
- ▶ OECD updates to MAP and APA guidance have implications for US multinationals [▶Read more](#)
- ▶ Global Tax Policy and Controversy Watch | March 2023 edition [▶Read more](#)

Australia

Country Updates

- ▶ Australia proposes to impose additional registration requirements under the Foreign Investment Review Board Regulations [▶Read more](#)
- ▶ Australian Treasury releases Exposure Draft Bills on thin cap changes and tax transparency disclosure of information [▶Read more](#)

Bulgaria

- ▶ Bulgaria introduces measures for addressing high energy prices [▶Read more](#)

Canada

- ▶ Canada: New Brunswick issues budget 2023/24 [▶Read more](#)
- ▶ Canada: Saskatchewan issues budget 2023/24 [▶Read more](#)
- ▶ Canada's Underused Housing Tax Act: Canadian entities may be required to file new tax returns [▶Read more](#)
- ▶ Canada: New transparency register requirements in Ontario [▶Read more](#)
- ▶ Canada: Manitoba issues budget 2023/24 [▶Read more](#)

Chile

- ▶ Chilean Chamber of Deputies rejects tax reform bill [▶Read more](#)

Costa Rica

- ▶ Costa Rican inactive entities must file their informative return on new form D-195 by 31 May 2023 [▶Read more](#)
- ▶ Costa Rican Executive Branch publishes regulations on law to promote investment competitiveness outside the Greater Metropolitan Area [▶Read more](#)

Country Updates

- ▶ Costa Rican Tax Authority creates National Large Taxpayers Dialogue Forum [▶Read more](#)
- ▶ Costa Rican authorities amend Joint Resolution for Transparency and Beneficial Owner Register [▶Read more](#)
- ▶ Costa Rican Customs Authorities communicate end of temporary relief for maritime freight costs [▶Read more](#)

Cyprus

- ▶ Cyprus Tax Authority publishes 10-year government bond yield rates for NID purposes [▶Read more](#)

Estonia

- ▶ Estonian tax measures triggered after new countries including Russia are added to EU list of non-cooperative jurisdictions [▶Read more](#)

France

- ▶ France now requires new Declaration of Occupancy [▶Read more](#)

Germany

- ▶ Germany Federal Ministry of Finance publishes draft BEPS 2.0 Pillar Two implementation bill [▶Read more](#)

Honduras

- ▶ Honduran Government to file new tax reform before the National Congress [▶Read more](#)

Japan

- ▶ Japan enacts 2023 tax reform bill including legislation to implement IIR to align with OECD BEPS 2.0 Pillar Two [▶Read more](#)
- ▶ Japan's Tax Authority confirms that a representative and registration in Japan as required under Companies Act does not create a PE [▶Read more](#)

Kenya

- ▶ Kenya High Court upholds that interchange fees are financial services exempt from VAT [▶Read more](#)
- ▶ Kenya Tax Appeals Tribunal reiterates that private ruling is binding on Tax Authority [▶Read more](#)

Country Updates

Luxembourg

- ▶ Luxembourg submits draft legislation introducing public country-by-country reporting for multinational enterprises [▶Read more](#)

Mexico

- ▶ Mexico deposits instrument for ratification of the MLI [▶Read more](#)

Nigeria

- ▶ Nigeria's Tax Appeal Tribunal rules that network facilities/infrastructure providers should not be subject to the National Information Technology Development Act levy [▶Read more](#)

Pakistan

- ▶ Pakistan increases Sales Tax and Federal Excise tax rates [▶Read more](#)

Peru

- ▶ Peruvian Government modifies minimum interest rate allowed for national and foreign currency loans [▶Read more](#)

Poland

- ▶ Poland defers deadline for Corporate Income Tax and Shifted Profits Tax [▶Read more](#)

Saudi Arabia

- ▶ Saudi Arabia amends Implementing Regulations on excise tax [▶Read more](#)
- ▶ Saudi Arabia announces third wave of Phase 2 e-invoicing integration [▶Read more](#)

Türkiye

- ▶ Türkiye introduces tax amnesty [▶Read more](#)
- ▶ Türkiye introduces additional tax for 2022 [▶Read more](#)

United Arab Emirates

- ▶ UAE issues additional guidance on determination of tax residency for individuals [▶Read more](#)
- ▶ Dubai reinstates former import value threshold of consignments [▶Read more](#)

Country Updates

United Kingdom

- ▶ UK Government launches consultation on a carbon border adjustment mechanism and other measures [▶Read more](#)
- ▶ UK publishes legislation for multinational top-up tax and domestic top-up tax [▶Read more](#)
- ▶ UK increases Plastic Packaging Tax rate [▶Read more](#)
- ▶ UK Chancellor delivers Spring Budget 2023 [▶Read more](#)

United States

- ▶ Report on recent US international tax developments - 31 March 2023 [▶Read more](#)
- ▶ Report on recent US international tax developments - 24 March 2023 [▶Read more](#)
- ▶ Report on recent US international tax developments - 17 March 2023 [▶Read more](#)
- ▶ US IRS issues annual APA report for 2022 showing significant increase in number of APAs filed [▶Read more](#)
- ▶ US IRS considers Section 482 regulation for implicit support in pricing intercompany loans [▶Read more](#)
- ▶ US IRS official says enhanced IRS pre-filing process will provide taxpayers with a more robust view of APA suitability [▶Read more](#)
- ▶ US FY2024 Budget includes few new international tax proposals, largely reprising proposals from prior budgets [▶Read more](#)

Uruguay

- ▶ Uruguayan Tax Office clarifies substance requirements applicable to the Corporate Income Tax's source criteria [▶Read more](#)
- ▶ Uruguay's President announces tax reductions that would alleviate some tax burdens for individual taxpayers and small to medium-sized companies [▶Read more](#)
- ▶ Uruguayan Government proposes exemptions to aid the agricultural sector given its state of emergency [▶Read more](#)

Contact

Feedback

If you have any questions or suggestions or if you would like to be contacted please send an e-mail to: [Feedback](#)

Website

Get more information about our services, activities and events on our website: ey.com/at

Archive

Find our previous issues of this newsletter on our [website](#) or send us an inquiry to: newsletter@at.ey.com.

Unsubscribe

If you want to unsubscribe from this newsletter please send an e-mail that contains your name and your e-mail address to ey.crm@ey.com.

Business Tax

Markus Schragl
+43 1 211 70 1268
markus.schragl@at.ey.com

International Tax

Roland Rief
+43 1 211 70 1257
roland.rief@at.ey.com

Transfer Pricing

Andreas Stefaner
+43 1 211 70 1041
andreas.stefaner@at.ey.com

Indirect Tax

Ingrid Rattinger
+43 1 211 70 1251
ingrid.rattinger@at.ey.com

People Advisory Services

Regina Karner
+43 1 211 70 1296
regina.karner@at.ey.com

Global Compliance & Reporting

Maria Linzner-Strasser
+43 1 211 70 1247
maria.linzner-strasser@at.ey.com

Transaction Tax

Andreas Sauer
+43 1 211 70 1625
andreas.sauer@at.ey.com

Editor and owner of the medium:

Ernst & Young
Steuerberatungsgesellschaft
m.b.H. („EY“)
Wagramer Straße 19, IZD-Tower
1220 Vienna

Responsible Partner

Klaus Pflieger
+43 1 211 70 1179
klaus.pflieger@at.ey.com

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

The integrated service portfolio of EY is complemented by comprehensive legal advisory services provided by the international network of EY Law, in Austria represented by Pelzmann Gall Größ Rechtsanwälte GmbH.

In this publication, “EY” and “we” refer to all Austrian member firms of Ernst & Young Global Limited. Each EYG member firm is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. For more information about our organization, please visit ey.com.

Information according to § 25 Austrian Media Act (MedG) can be accessed here.

In Austria, EY has 4 locations.

© 2023 Ernst & Young
Steuerberatungsgesellschaft m.b.H.
All Rights Reserved.

Ernst & Young
Steuerberatungsgesellschaft m.b.H.
1220 Vienna, Wagramer Straße 19
4020 Linz, Blumauerstraße 46
5020 Salzburg, Sterneckerstraße 33
9020 Klagenfurt, Eiskellerstraße 5

This publication has been prepared for general informational purposes only and is therefore not intended to be a substitute for detailed research or professional advice. No liability for correctness, completeness and/or currentness will be assumed. Neither Ernst & Young Steuerberatungsgesellschaft m.b.H. nor any other member of the global EY organization can accept any responsibility.

ey.com/at