

# International Tax Review

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international tax  
developments provided by  
EY Austria

## International Tax Developments

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02 Country Updates

### Austria: EY Tax Short Cuts – English No. 07/2025 of 27 March 2025

- Transfer Pricing Guidelines 2021 - Maintenance decree 2025
- Federal Fiscal Court: Non-deductibility of low-taxed interest contrary to EU law (Sec 12/1/10 KStG)
- Budget Consolidation Measures Act 2025 published in the Federal Law Gazette
- Federal Fiscal Court: Foreign currency losses at tax-free investment income and subsequent taxation of losses
- Interest rate adjustments | [Read more](#)

### Austria: EY Tax Short Cuts – English No. 08/2025 of 10 April 2025

- The “Omnibus Package” and its impact on CBAM
- Application for authorization as approved CBAM declarant
- Federal Fiscal Court on the VAT Treatment of the Provision of Company Cars to Employees | [Read more](#)



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The better the answer.  
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### Brazil

#### *Country Updates*

- Brazilian government proposes taxing dividends of nonresident shareholders | [Read more](#)

### Bulgaria

- Bulgaria officially introduces SAF-T with submissions beginning in 2026 | [Read more](#)

### Canada

- Canada | Quebec budget 2025-2026 | [Read more](#)

### Ghana

- Ghana's finance minister presents 2025 budget statement and economic policy for FY2025 with tax implications | [Read more](#)

### Israel

- Israel issues professional circular on acceleration of vesting period for equity plans under Ordinance Section 102 | [Read more](#)

### Luxembourg

- Luxembourg adopts draft legislation approving tax treaty with Colombia | [Read more](#)

### Peru

- Peruvian Congress ratifies the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI) | [Read more](#)

### Poland

- Poland engaging in public consultation on reform of R&D incentives | [Read more](#)

### South Africa

- South Africa publishes amendments excluding certain business-to-business transactions from scope of electronic services for VAT purposes | [Read more](#)
- South African VAT rate set to increase by 0.5% from 1 May 2025 and another 0.5% from 1 April 2026 | [Read more](#)

### Spain

- Spain | New draft regulation updates requirements for upcoming mandatory e-invoicing for B2B transactions | [Read more](#)

### Turkiye

- Turkiye announces decision not to implement Amount B under Pillar One | [Read more](#)

### Uganda

- Uganda Revenue Authority requires new method for prepaying 30% of tax assessed prior to Tax Appeals Tribunal hearing | [Read more](#)

### United Kingdom

- UK HMRC allows for unilateral APAs to provide certainty on cost contribution arrangements | [Read more](#)
- United Kingdom | How the taxation of carried interest in the UK is changing | [Read more](#)

### United States

- US President Trump announces 25% additional tariff on imported automobiles and automobile parts | [Read more](#)

### Uruguay

- Uruguay presents bill proposal to approve double taxation treaty with Turkiye | [Read more](#)

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### Business Tax

Markus Stefaner  
+43 1 211 70 1283  
[markus.stefaner@at.ey.com](mailto:markus.stefaner@at.ey.com)

### International Tax

Roland Rief  
+43 1 211 70 1257  
[roland.rief@at.ey.com](mailto:roland.rief@at.ey.com)

### Transfer Pricing

Manuel Taferner  
+43 1 211 70 1104  
[manuel.taferner@at.ey.com](mailto:manuel.taferner@at.ey.com)

### Indirect Tax

Ingrid Rattinger  
+43 1 211 70 1251  
[ingrid.rattinger@at.ey.com](mailto:ingrid.rattinger@at.ey.com)

### People Advisory Services

Regina Karner  
+43 1 211 70 1296  
[regina.karner@at.ey.com](mailto:regina.karner@at.ey.com)

### Global Compliance & Reporting

Maria Linzner-Strasser  
+43 1 211 70 1247  
[maria.linzner-strasser@at.ey.com](mailto:maria.linzner-strasser@at.ey.com)

### Transaction Tax

Andreas Sauer  
+43 1 211 70 1625  
[andreas.sauer@at.ey.com](mailto: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 Pfleger  
+43 1 211 70 1179  
[klaus.pfleger@at.ey.com](mailto:klaus.pfleger@at.ey.com)

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