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# Global Tax Alert

## The Latest on BEPS and Beyond

April 2026

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### Highlights

Previous monthly [editions](#) of *The Latest on BEPS and Beyond* (LOBB) and the recently published [LOBB year-in-review for 2025](#) highlighted how the international tax environment is evolving rapidly against a backdrop of heightened geopolitical uncertainty and renewed pressure on public finances. In recent weeks, disruptions in global energy and materials markets have intensified budgetary strains across many jurisdictions. This may prompt governments to reassess the balance between revenue raising measures and targeted fiscal support, for example to businesses and households dealing with increased energy prices.

In this environment, several governments appear to be revisiting tools used in earlier crises. Incentive-based measures aimed at mitigating the impact of high energy costs, supporting affected industries or encouraging reconstruction and investment in strategically important sectors are also being explored. These tax policy responses, ranging from temporary relief measures to more structural incentives, interact with various tax measures in complex ways, particularly where minimum tax considerations, substance requirements and state aid constraints come into play. In this context, tools such as the SubstanceBased Tax Incentive (SBTI) safe harbor under the Pillar Two [Side-by-Side Package](#) may provide governments with greater flexibility to introduce targeted tax incentives aligned with the minimum tax framework. In Europe, recent developments



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are also intensifying debates on energy independence, adjustments to the composition of energy sources and decarbonization, with tax incentives increasingly seen as a key policy instrument. Against this backdrop, guidance on the design of tax incentives, such as the [Recommendations on tax incentives](#) to accelerate the Clean Industrial Transition, is likely to have renewed relevance.

At the same time, many governments are facing significant budget constraints. Though this may in general result in tax increases and heightened tax audit activity, governments may also look at specific measures. In this context, windfall taxes particularly in the energy sector are again being discussed, with several European Union (EU) finance ministers explicitly calling for such an approach. However, it remains unclear whether this renewed debate will evolve into an EUwide instrument, comparable to the solidarity contribution adopted during the 2022 energy crisis. At the same time, greater awareness of the legal, technical and investment-related challenges associated with past measures is informing current debates, highlighting the tension between the need for swift action and the importance of legal certainty, proportionality and coherence with existing international tax frameworks.

Tax policy typically evolves incrementally. However, periods of economic and geopolitical disruption have repeatedly shown that changes can accelerate rapidly when circumstances demand. Against this backdrop, staying close to policy developments and signals from policymakers is critical. *The Latest on BEPS and Beyond* will continue to monitor developments closely and provide timely updates to help businesses stay informed and prepared.

## BEPS 2.0

### OECD

#### **OECD updates list of MCAA GIR new signatories**

On 15 April 2026, the Organisation for Economic Co-operation and Development (OECD) released an [updated list](#) of jurisdictions that have signed the Multilateral Competent Authority Agreement on the Exchange of Global Anti-Base Erosion (GloBE) Information Returns (GIR MCAA). The GIR MCAA provides the legal framework for the automatic exchange of GloBE Information Return information.

According to the update, Greece, Isle of Man and Singapore recently signed the agreement, bringing the total number of signatories to 31.

## Country developments

### Belgium

#### **Belgian tax authorities further extend QDMTT and IIR return deadline to 30 September 2026**

On 3 April 2026, the Belgian tax authorities [announced](#) a further extension of the filing deadlines for the Qualified Domestic Minimum Top-up Tax (QDMTT) return and the Income Inclusion Rule (IIR) return.

All Belgian QDMTT and IIR returns for which the statutory filing deadline would otherwise fall before 30 September 2026 are now deferred to 30 September 2026. The filing deadline for the GIR and the GIR notification remain the same, with a first filing deadline of 30 June 2026.

The Belgian tax authorities announced that practical filing instructions and technical documentation (including return formats and submission procedures) will be published at a later stage.

See EY Global Tax Alert, [Belgian tax authorities further extend QDMTT and IIR return deadline to 30 September 2026](#), dated 6 April 2026.

### Finland

#### **Finnish Tax Administration issues guidance on group identification and income allocation under Pillar Two rules**

On 9 April 2026, the Finnish Tax Administration published official [guidance](#) concerning the application of certain Pillar Two rules. This guidance provides detailed instructions on the identification of groups as defined in Pillar Two, including which entities are covered and which are exempt.

The guidance addresses key aspects, such as the identification of a group, entities covered and entities exempt, determining the location of entities, as well as the allocation of the group's annual income to group entities and establishing thresholds for the law's application in cases of group structure changes, mergers, divisions and joint ventures.

The guidance took effect upon publication. It serves as a reference for taxpayers to ensure compliance with Pillar Two rules.

## Germany

### **German Ministry of Finance publishes draft amended regulation on Pillar Two rules**

On 8 April 2026, the German Ministry of Finance released a [draft](#) amended version of the regulation governing the application of Pillar Two rules including changes concerning the scope, design, and exchange of the GIR.

This draft regulation implements the OECD's Administrative Guidance on Article 8.1.4 and 8.1.5 of Pillar Two rules, published on 15 January 2025. It also incorporates the rules related to the transitional simplified jurisdictional reporting framework, as detailed in paragraphs 8 to 16 of the OECD's January 2025 document introducing the GIR.

The draft regulation will guide the practical implementation of Pillar Two rules by taxpayers.

## Japan

### **Japan enacts side-by-side package**

On 31 March 2026, Japan enacted its [2026 Tax Reform Package](#), which includes amendments to the local Pillar Two legislation to incorporate the OECD's Administrative Guidance issued in January 2026.

Key changes include the introduction of a Side-by-Side Safe Harbor and a Substance-Based Tax Incentive Safe Harbor, both applicable to fiscal years beginning on or after 1 January 2026. In addition, the reform introduces an Ultimate Parent Entity (UPE) Safe Harbor, which applies to fiscal years beginning on or after 1 April 2026. The Transitional Country-by-Country Reporting (CbCR) Safe Harbor has also been extended by one year.

The Simplified ETR Safe Harbor has not been implemented at this time.

Separately, the amendments include provisions to align Japan's domestic legislation with the OECD's January 2025 Administrative Guidance. These provisions apply to fiscal years beginning on or after 1 April 2026.

## Montenegro

### **Montenegro implements a QDMTT**

On 10 March 2026, Montenegro implemented Pillar Two through the introduction of a QDMTT, which is largely aligned with the OECD Model Rules.

The legislation does not introduce an IIR or an UTPR, but it does incorporate the relevant safe harbor provisions as well as applicable OECD Administrative Guidance.

The QDMTT applies retroactively to fiscal years beginning on or after 1 January 2026.

## Netherlands

### **Dutch Tax Administration clarifies Joint Venture definition under Pillar Two rules**

On 9 April 2026, the Dutch Tax Administration [issued](#) guidance clarifying the definition of "joint venture" (JV) under Minimum Tax rules in force in the Netherlands.

The guidance specifies that an entity qualifies as a JV only if its financial results are accounted for using the net asset value method in the consolidated financial statements of the ultimate parent entity (UPE). Entities accounted for on a fair value basis do not qualify as JVs. It further clarifies that an entity may qualify as a JV even if the UPE holds a direct or indirect ownership interest of 100%, provided all other statutory conditions are met. The statutory definition focuses on the existence of an interest granting rights to profits, capital or reserves of at least 50%, rather than control. The assessment of meeting the minimum 50% ownership interest threshold must be continuous, with an entity qualifying as a JV from the moment the UPE acquires at least a 50% interest. The guidance aligns with the definition of JV under the OECD Pillar Two rules and Minimum Tax Directive.

The guidance applies immediately and provides administrative clarity for the application of Pillar Two rules in the Netherlands. The clarification supports consistent application of the JV definition in Pillar Two compliance and reporting.

## Romania

### **Romania issues Pillar Two compliance forms**

On 24 February 2026, Romania issued the forms for filing the GIR, as well as the GIR notification, which must be used to designate the entity filing the GIR on behalf of the group.

All filings must be submitted electronically. The GIR and any related Top-up-Tax payments are due within 15 months of the end of the fiscal year, extended to 18 months in the transition year.

Romania has also published an explanatory guide to the GIR, which is generally aligned with the OECD guidance.

## Sweden

### **Sweden amends Pillar Two legislation to introduce the side-by-side package**

On 25 March 2026, Sweden issued draft amendments to its Pillar Two legislation. These amendments aim to align the domestic legislation with the OECD's Administrative Guidance issued in January 2026. The amendments propose the introduction of a Side-by-Side system along with a UPE Safe Harbor and the Substance-based Tax Incentive Safe Harbor. A one-year extension of the Transitional CbCR Safe Harbor is also proposed. If enacted, these amendments will apply to fiscal years beginning after 31 December 2025.

The amendments also incorporate elements of the OECD's January 2025 administrative guidance into local law. If approved, these would be applicable from 1 January 2027, with an option for retroactive application to fiscal years beginning after 31 December 2024.

## Türkiye

### **Türkiye issues explanation on Pillar Two compliance**

On 8 April 2026, the Turkish Revenue Administration published an announcement providing explanations on the Global Minimum Top-up Corporation Tax return, the procedures for establishing the relevant tax liability and notification forms to be submitted within this framework.

The announcement also included draft forms for preliminary information purposes.

See EY Global Tax Alert, [Turkish Revenue Administration issues explanations regarding 2024 Global Minimum Top-up Corporation Tax return and notification forms](#), dated 10 April 2026.

## OECD

### Austria

#### **Austria signs Multilateral Agreement on Automatic Exchange of information for digital platform income**

On 17 March 2026, Austria signed the Multilateral Competent Authority Agreement on Automatic Exchange of Information on Income Derived Through Digital Platforms ([DPI MCAA](#)), based on the [OECD Model Rules for Reporting by Digital Platforms](#). This initiative aligns with international efforts to enhance tax transparency and cooperation regarding income earned through digital platforms.

The DPI MCAA facilitates the automatic exchange of information between participating jurisdictions, collected by digital platform operators concerning transactions and income earned by platform sellers. As of 1 April 2026, 35 jurisdictions had signed the agreement, reflecting growing global adoption of these reporting standards.

The DPI MCAA is expected to come into effect following the completion of necessary domestic procedures by signatory countries.

### France

#### **France signs Multilateral Agreement on Automatic Exchange of information for digital platform income**

On 30 March 2026, France signed the DPI MCAA, based on the OECD Model Rules for Reporting by Digital Platforms. This initiative aligns with international efforts to enhance tax transparency and cooperation regarding income earned through digital platforms, particularly in the sharing and gig economy.

The DPI MCAA facilitates the automatic exchange of information between participating jurisdictions, collected by digital platform operators concerning transactions and income earned by platform sellers. As of 1 April 2026, the agreement has been signed by 35 jurisdictions, reflecting growing global adoption of these reporting standards.

The DPI MCAA is expected to come into effect following the completion of necessary domestic procedures by signatory countries.

## French Tax Authorities update MAP and APA guidelines following public consultation

On 16 April 2026, the French tax authorities issued updated [guidelines](#) on mutual agreement procedures (MAP) and advance pricing arrangements (APA) following a public consultation open until 1 March 2025. The updated guidelines took effect on 15 April 2026.

The updated guidelines (1) [clarify](#) the definition of an “administrative measure” that results in taxation contrary to a tax treaty, (2) [specify](#) conditions under which taxpayers can request a MAP on transfer pricing through an amending tax return, and (3) [outline](#) the criteria for taxpayers to benefit from a retroactive application (rollback) of an APA.

## Germany

### Germany approves draft law amending MLI ratification

On 26 March 2026, the German lower house of parliament approved a draft law amending the Multilateral Instrument ratification law.

This amendment specifies modifications to Germany’s covered tax treaties under the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS) (MLI). The amendment expands the scope of the Treaties Act of 22 November 2020 by including 62 additional tax treaties that currently do not meet the BEPS minimum standards.

The draft law aims to enable Germany to multilaterally adapt a broader range of its tax treaties to comply with the BEPS minimum standards through the MLI framework. However, due to domestic legislative requirements, a second bill that specifies the MLI application on each covered DTA will be necessary before Germany can notify the OECD regarding completion of the domestic implementation process. Once in place, both bills will broaden Germany’s capacity to implement BEPS-related treaty modifications multilaterally while maintaining bilateral treaty revision options.

## Nepal

### Nepal joins the OECD Global Forum

On 18 March 2026, the OECD [announced](#) that Nepal has formally joined the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) as its 173<sup>rd</sup> member jurisdiction and 24th member from Asia, committing to combat tax evasion and avoidance through the implementation of the internationally agreed standards on transparency and exchange of information on request (EOIR) and automatic exchange of information (AEOI).

The Global Forum is a multilateral body comprising 173 member jurisdictions, mandated to promote and monitor the effective implementation of international standards on tax transparency and exchange of information, covering Common Reporting Standard for financial accounts and the CryptoAsset Reporting Framework for cryptoasset transactions. Compliance with these standards is assessed through structured monitoring and peer review mechanisms.

By joining, Nepal commits to ensuring the availability of beneficial ownership information, maintaining proper accounting records, and enabling timely and effective exchange of tax information with other member jurisdictions upon request and, in due course, automatically. As a new Global Forum member, Nepal will join the induction program to build capacity and implement relevant standards.

## New Zealand

### New Zealand updates its transfer pricing documentation requirements

On 31 March 2026, New Zealand’s Inland Revenue updated its [Transfer Pricing documentation](#) guidance (the guidance) for multinational enterprises operating. The guidance outlines what constitutes adequate transfer pricing documentation and the potential consequences if documentation is inadequate.

It is not sufficient merely to have New Zealand transfer pricing documentation in place; rather, taxpayers are expected to maintain documentation that is appropriately tailored to the specific facts and circumstances of the New Zealand entity. Inadequate transfer pricing documentation will increase the likelihood of audit activity and, if transfer pricing adjustments are made, shortfall penalties of up to 40% will most likely apply.

Centrally prepared transfer pricing documentation must be appropriately localized to reflect New Zealand-specific facts and circumstances. If transfer pricing adjustments are made and Inland Revenue considers the transfer pricing documentation to be inadequate, shortfall penalties of up to 40% will most likely apply.

The update supplements a multi-year compliance enforcement program for which quality of supporting transfer pricing documentation has been a primary focus.

See EY Global Tax Alert, [New Zealand updates its transfer pricing documentation requirements](#), dated 8 April 2026.

## United Nations

### **UN Committee of Experts on International Cooperation in Tax Matters holds 32nd session**

The United Nations (UN) Tax Committee met in New York on 23-26 March 2026 to consider the proposed workplans of the subcommittees and ad hoc groups established at its 31st Session in Geneva in October 2025. The proposed workplans address: the UN Model Tax Convention; the UN treaty negotiation manual; transfer pricing; the digitalized and globalized economy; tax administration and artificial intelligence (AI); indirect taxes; extractive industries; environmental taxation; wealth taxation; tax and gender; and dispute avoidance and resolution.

The [32nd session](#) has produced a sequenced work program, with identified deliverables and expected reporting dates. Several workstreams are scheduled to return at the next Committee meeting, expected in late October 2026 in Geneva, with an initial report, an outline or substantially developed material. This was the second session under the [current membership](#) (2025 to 2029). (For background, see EY Global Tax Alert, [UN intergovernmental negotiating committee on Tax Framework Convention on Tax Cooperation holds organizational session](#), dated 17 February 2025.)

The UN Tax Committee is a subsidiary body of the UN Economic and Social Council that develops practical guidance, UN Model Tax Convention provisions and related materials on international tax cooperation, with a particular focus on the

needs of developing countries. Though the UN Tax Committee does not have legislative power, in practice its outputs often influence treaty negotiations, domestic reform agendas, tax administration practice and capacity-building programs.

See EY Global Tax Alert, [UN Tax Committee's 32nd Session sets technical work program for 2025-2029 - key highlights](#), dated 7 April 2026.

## European Union

### **EY calls for simplification and recalibration to support EU competitiveness in response to the EU Tax Omnibus initiative**

On 30 March 2026, the European Commission closed its [call for evidence](#) on the forthcoming Tax Omnibus initiative, a planned simplification package covering several EU direct tax Directives, including the AntiTax Avoidance Directive (ATAD), the Interest and Royalties Directive, the ParentSubsidiary Directive, the Tax Merger Directive and the Directive on Tax Dispute Resolution Mechanisms (DRM). The consultation sought stakeholder input on how the EU direct tax framework could be simplified while preserving core policy objectives. All [submissions](#), including EY's input, are publicly available on the European Commission's website.

EY's submission observes that businesses increasingly face barriers within the EU's internal market as a result of the cumulative effect of EU tax legislation, fragmented national implementation, overregulation, divergent administrative practices and evolving international standards. The submission sets out recommendations informed by key hurdles identified by businesses, notably: (1) fragmentation and inconsistent application of tax standards across Member States; (2) excessive complexity and compliance burdens; (3) legal uncertainty; (4) risks of double taxation and economic distortions; (5) interactions between Pillar Two and other EU direct tax Directives; (6) the EU's role in driving simplification and global coordination; and (7) the cumulative impact on EU competitiveness and cross-border investment.

In addition, the submission identifies areas where targeted legislative action or changes in administrative practices at EU and Member State level could help address these issues.

## European Commission publishes proposal on the 28th Regime (EU Inc.)

On 18 March 2026, the European Commission (the Commission) released the proposal for a Regulation on the 28th Regime Corporate Legal Framework – “EU Inc.” (the proposal), as part of a several initiatives to enhance the competitiveness of the economy of the EU. The Commission also published an annex including the minimum content of the articles of association of an EU Inc. company, a communication, a fact sheet and an impact assessment (divided and published in three parts).

The proposal primarily establishes a harmonized corporate legal framework, introducing a new legal form, the EU Inc. limited liability company, in the national legal orders of all Member States. With the proposal, the Commission aims to remove structural legal fragmentation in the single market and strengthen the EU’s competitiveness, referring in particular to startups and scaleups.

Although the Commission initially envisaged the introduction of a harmonized 28th Corporate Income Tax regime for EU Inc. companies, the proposal does not include such provisions. However, specific provisions aim at enabling EU Inc. companies to apply the EU common scheme for employee stock options, with the aim of attracting and retaining talent. The proposal harmonizes the timing of taxation of income derived from warrants by deferring taxation until the shares acquired upon exercise are disposed of.

The proposal will now be subject to review and negotiation by the Council of the European Union (the EU Member States) and the European Parliament.

See EY Global Tax Alert, [European Commission publishes proposal on the 28th Regime \(EU Inc.\)](#), dated 24 March 2026.

## Country developments

### Belgium

#### **Belgium enacts DAC8 bill**

On 1 April 2026, Belgium enacted the [bill](#) implementing Council Directive (EU) [2023/2226](#) (DAC8), which provides rules on automatic exchange of information on crypto assets.

The bill introduces new rules for reporting and sharing tax-related data concerning electronic money and cryptocurrency assets, following the EU’s broader initiative to strengthen tax transparency and combat tax evasion involving digital assets.

The bill was adopted on 16 March and published in the *Official Gazette* on 1 April 2026. The updated reporting requirements take effect from 1 January 2026, requiring Belgian tax authorities and relevant taxpayers to comply.

### Cyprus

#### **Cyprus transposing DAC8 into domestic law**

On 8 April 2026, Cyprus enacted Law No. 38(I)/2026, fully incorporating DAC8 into domestic law.

The law mandates crypto-asset service providers (CASPs), including those licensed in Cyprus, EU-based, and non-EU providers serving EU residents, to perform due diligence, maintain records and report comprehensive user identity, account and transaction data for all reportable users. The legislation applies retroactively from 1 January 2026, covering all crypto transactions during the 2026 tax year.

Non-EU CASPs must register in an EU Member State if serving EU clients, ensuring cross-border compliance. The law also addresses Cyprus-tax-resident individuals using foreign platforms by capturing their transactions through EU-level information exchange. Concurrently, Cyprus introduced an 8% flat tax, for both companies and individuals, on crypto-asset disposal profits under its 2026 fiscal modernization program, with losses that may only be offset against gains from the disposal of crypto assets derived within the same year. Such losses cannot be surrendered to any other Cypriot company of the same group for group-loss relief purposes. The crypto asset definition aligns with the EU’s Markets in Crypto-Assets Regulation, providing legal clarity and regulatory consistency.

## Cyprus Tax Authority publishes the list of low-tax jurisdictions for 2026

On 9 April 2026, the Cypriot Tax Department issued a circular listing the jurisdictions considered as low-tax jurisdictions for the purposes of applying the relevant defensive tax measures against low-tax jurisdictions (i.e., dividend withholding tax and nondeductibility of interest/royalties). These measures are applicable as of 1 January 2026.

The jurisdictions on the list (LTJ List) for 2026 are: Anguilla, Vanuatu, Bermuda, British Virgin Islands, Guernsey, Cayman Islands, Turks and Caicos Islands, Isle of Man, Bahamas, Bahrain and Jersey.

The LTJ List is determined based on specific criteria (not made available by the Cyprus Tax Department) and will be reviewed and updated on an annual basis.

See EY Global Tax Alert, [Cyprus Tax Authority publishes the list of low-tax jurisdictions for 2026](#), dated 16 April 2026.

## Estonia

### Estonia transposing DAC8 into domestic law

On 7 April 2026, the President of the Republic of Estonia [promulgated](#) legislative amendments transposing DAC8 into domestic law, introducing rules for the tax reporting obligation of crypto asset service providers.

The rules will enter into force pursuant to general procedure, pending official publication in the *State Gazette*, but the amendments to the tax reporting of crypto assets and the tax reporting of financial accounts will be implemented as of 1 January 2026, from which the collection of information covered by reporting will have to begin. The first reporting year is 2027, when the data collected during 2026 will be submitted.

## Greece

### Greek Ministry of Finance launches public consultation on the implementation of DAC8 and DAC9

On 27 March 2026, the Minister of Finance of Greece launched a public consultation on a [draft bill](#) transposing amendments to Directive [2011/16/EU](#) on administrative cooperation in the field of taxation (DAC), with a view to implementing DAC8 and Council Directive (EU) [2025/872](#) (DAC9).

The draft bill transposes DAC8 by introducing new reporting obligations for crypto-asset service providers and incorporates wider DAC changes, notably by extending automatic exchange to, among other things, emoney (subject to specific rules), noncustodial dividend income and certain advance crossborder rulings for individuals (generally applying from 1 January 2026), and by strengthening rules on the collection and exchange of tax identification numbers. Emphasis is also placed on whether valid selfcertifications have been obtained from the reporting persons.

Additionally, the draft bill transposes DAC9, determining that in principle the first reporting fiscal year covered is the one beginning on or after 31 December 2023, with the first automatic exchange of information expected within six months after the filing deadline.

The draft legislation was published in Greek and was available as a PDF for public consultation until 14 April 2026. Following the conclusion of this consultation period, the draft bill is anticipated to proceed through the legislative process in Greece.

## Lithuania

### Lithuania's State Tax Inspectorate Proposes amendments to crypto-asset reporting rules under DAC8

On 24 March 2026, Lithuania's State Tax Inspectorate prepared [draft amendments](#) to the rules governing the reporting of data on reportable crypto-asset users under DAC8.

The draft amendments define "existing crypto-asset users" as those with established ties to reporting service providers before 31 December 2025. They exempt entities from duplicate reporting if they comply with equivalent requirements in other EU or approved non-EU jurisdictions, provided that a notification is submitted to the State Tax Inspectorate by 31 May of the following year. The amendments outline processes for notifications, registration, identity verification and representation. After submitting the registration request to the State Tax Inspectorate, crypto-asset operators will receive a unique ID within five working days. The scope of reportable data expands to include tax residency jurisdictions and taxpayer identification numbers, to align with EU administrative cooperation standards.

The draft amendments are currently under public consultation and are expected to be finalized and adopted by the State Tax Inspectorate in line with the DAC8 implementation timeline.

## Netherlands

### **Netherlands adopts bill implementing DAC8**

On 31 March 2026, the upper house of the parliament of the Netherlands [adopted](#) a bill implementing the DAC8 rules.

Under the bill, crypto-asset providers and intermediaries involved in crypto transactions are required to collect and report client information to tax authorities by 31 January of the year following the relevant reporting year, with data for 2026 due by 31 January 2027. The authorities will then exchange this information with other EU Member States within nine months after the end of the calendar year. Additionally, the bill mandates the exchange of information on cross-border rulings related to individuals involving transactions exceeding €1.5m (or equivalent in foreign currency), as well as rulings that determine an individual's residency status in the Netherlands.

The bill applies retroactively from 1 January 2026 and was enacted on April 11, 2026.

## Poland

### **Poland amends list of non-cooperative tax jurisdictions**

On 19 March 2026, the Polish Minister of Finance and Economy issued an amendment supplementing the national list of noncooperative tax jurisdictions. This update aligns the Polish list with the EU list of noncooperative jurisdictions adopted by the Economic and Financial Affairs (ECOFIN) Council on 17 February 2026.

The updated list now includes American Samoa, Guam, Palau, Russia, the Turks and Caicos Islands and Vietnam as noncooperative tax jurisdictions for tax purposes.

The amendment was officially published in the Notice of the Minister of Finance in *Monitor Polski*, No. 288/2026, on 13 March 2026.

## United Kingdom

### **UK HMRC publishes annual transfer pricing and diverted profits tax statistics**

On 11 March 2026, the United Kingdom (UK) tax authority (HMRC) [released](#) its 2024-25 statistics for transfer pricing (TP) and diverted profits tax (DPT), highlighting a significant increase in TP yield to £3,387m, nearly double the previous year's amount.

HMRC raised £3,387m in TP yield in tax year 2024/25, almost double the £1,786m yield in tax year 2023/24. In 2024/25, 143 cases were settled, compared to 128 settled cases in 2023/24.

In 2024/25, HMRC concluded 26 APAs, similar to 27 concluded in 2023/24, confirming the sustained level of APA output following a sharp increase in agreements compared with earlier years. The average time to reach an APA decreased from 53 months in 2023/24 to 43.9 months in 2024/25. In contrast to prior years, APA application volumes fell sharply; 20 applications were received in 2024/25, down from 45 applications in 2023/24. Consistent with trends in recent years, no APA applications were rejected. In 2024/25 HMRC concluded two Advance Thin-Capitalisation Agreements, compared to 10 in 2023/24. Notably in 2024/25, the average time to conclude an ATCA decreased sharply, from 37.3 months in 2023/24 to 21.7 months in 2024/25.

In addition, the number of MAP cases resolved increased significantly from 86 cases resolved in 2023/24 to 115 in 2024/25. Furthermore, average resolution times have improved, falling from 28.8 months in 2023/24 to 24.8 months in 2024/25, reversing the earlier upward trend seen in 2022/23.

In 2024/25, HMRC issued nine profit diversion compliance facility (PDCF) letters, which resulted in four registrations in 2024/25; 17 PDCF cases were resolved, which is only slightly fewer than the 19 resolved in 2023/24. Resolved cases have completed the PDCF process in an average of 23 months from the initial registration meeting to receiving a decision from HMRC, and 98% of final proposals have been accepted.

See EY Global Tax Alert, [UK HMRC publishes annual transfer pricing and diverted profits tax statistics](#), dated 13 March 2026.

For additional information with respect to this Alert, please contact the following:

**Ernst & Young LLP (United States), Global Tax Desk Network, New York**

- ▶ Ana Mingramm                      ana.mingramm@ey.com
- ▶ Jose A. (Jano) Bustos            joseantonio.bustos@ey.com
- ▶ Roberto Aviles Gutierrez        roberto.aviles.gutierrez1@ey.com

**Ernst & Young Belastingadviseurs LLP, Rotterdam**

- ▶ Marlies de Ruiters                marlies.de.ruiters@nl.ey.com
- ▶ Maikel Evers                        maikel.evers@nl.ey.com
- ▶ Mahi Anastasiou                    mahi.anastasiou@nl.ey.com

**Ernst & Young Belastingadviseurs LLP, Amsterdam**

- ▶ David Corredor-Velásquez        david.corredor.velasquez@nl.ey.com

**Ernst & Young, S.A., Porto**

- ▶ Mariana Lemos                      mariana.lemos@pt.ey.com

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