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19 September 2022

# Americas Tax Roundup

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## Latest news – Americas

Tax information at your fingertips  
Access tax technical data on 150+ jurisdictions from anywhere in the world.  
[Download the guides here.](#)

### [OECD holds public consultation meeting on Progress Report on Amount A of Pillar One](#)

On 12 September 2022, the OECD held a public consultation meeting on the *Progress Report on Amount A of Pillar One* (the [Progress Report](#)), which had been released by the OECD Secretariat on 11 July 2022 in connection with the ongoing OECD/G20 BEPS 2.0 project. The consultation discussed the marketing and distribution profits safe harbor, the approach for eliminating double taxation with respect to Amount A and other aspects of the rules.

### [Mexico's proposed 2023 Economic Package includes minimal changes to tax law](#)

On 8 September 2022, Mexico's Economic Package for fiscal year 2023, which projects income and public spending, was submitted to the Congress. The package does not increase tax rates or create new taxes. Unlike prior years, the package does not include any reforms to the tax laws. Rather, there is a focus on strengthening the tax base by combating tax avoidance.

### [Peruvian Government sends MLI to Congress for approval](#)

On 3 September 2022, Peru's Ministry of Foreign Affairs issued Supreme Resolution 121-2022-RE to send the documentation related to the *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS* to the Peruvian Congress for its approval.

### [Dominican Republic's General Directorate of Internal Taxes submits preliminary bill on implementation of mandatory electronic invoicing](#)

On 13 September 2022, the Dominican Republic's General Directorate sent a preliminary bill for electronic invoicing to the President of the Senate. This preliminary bill would regulate the mandatory use of electronic invoicing in the Dominican Republic, as well as establish the electronic invoicing tax system.

### [Latest issue of EY Global Tax Controversy Flash Newsletter available](#)

With cross-border controversy growing at a rapid pace, companies need to be aware of options to resolve tax controversy disputes. The latest edition of the EY Global Tax Controversy Flash Newsletter discusses the Mutual Agreement Procedure (MAP), which is one avenue that companies may consider. OECD Base Erosion and Profit Shifting (BEPS) Action 14 efforts and the peer review process have helped drive improvements to MAP. These improvements have resulted in growing taxpayer participation in MAP, a number of countries introducing new MAP guidance (such as the Philippines and Morocco), increased resources devoted to MAP, and countries issuing updated MAP guidance.

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## This week's tax treaty news in the Americas

- ▶ Netherlands and Chile: amending protocol to income tax treaty signed



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## Upcoming webcasts

### [Top 10 business risks and opportunities for mining and metals in 2023 – Americas and EMEIA \(6 October\)](#)

In this webcast for Americas and EMEIA time zones, panelists discuss the results from EY's 15<sup>th</sup> annual mining and metals survey; and the now, next and beyond for the sector.

For a full list of upcoming webcasts, please access EY's webcast page on ey.com [here](#).

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## Recently archived webcasts

### [How economic, geopolitical and technological ripples impact the tax agenda](#)

This webcast featured recognized economist Dr. Tassu Shervani of the Cox School of Business at SMU. He shared his thoughts on how markets and countries rode out the economic, geopolitical and technological disruption. Other speakers provided insights on how this change could impact the way countries implement BEPS 2.0 and introduce tax reform measures that will affect taxpayers worldwide.

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## Recently issued EY podcasts

### [US Cross-Border Taxation weekly podcast, 16 September 2022](#)

EY's weekly US Cross-border Taxation podcast reviews the week's US international tax-related developments. Highlights this week include:

- ▶ US Congress focused on CR to extend government funding beyond 30 September; post-midterm year-end bill could address tax
- ▶ House Republicans poised to release "Commitment to America" November election platform
- ▶ OECD holds public consultation on Progress Report on BEPS Pillar One Amount A

You can register for this weekly podcast on Apple Podcasts [here](#).

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## This week's EY Global Tax Alerts

### Americas Global Tax Alerts

- ▶ [Report on recent US international tax developments – 16 September 2022](#)
- ▶ [OECD holds public consultation meeting on Progress Report on Amount A of Pillar One](#)
- ▶ [Dominican Republic's General Directorate of Internal Taxes submits preliminary bill on implementation of mandatory electronic invoicing](#)
- ▶ [Mexico's proposed 2023 Economic Package includes minimal changes to tax law](#)
- ▶ [US Chief Counsel memo clarifies process for determining assessment statute expiration date in multi-year Section 332 liquidation](#)
- ▶ [US | October 2022 Visa Bulletin Reflects Substantial Retrogression in the Employment Based Second Preference Category for Indian-born Green Card Applicants](#)
- ▶ [USCIS enters the next phase of expanding premium processing for previously filed EB-1 and EB-2 National Interest Waiver I-140 Petitions](#)



## Human Capital Alerts

- ▶ Denmark suspends visa facilitation agreement with Russia
- ▶ Portugal introduces new visas for job seekers and remote workers and updates existing immigration rules
- ▶ South Africa | Resumption of visa application processing at South African missions and extension for ZEP holders

## Indirect Tax Alerts

- ▶ France to implement new VAT e-invoicing requirements from 1 July 2024

## Other Global Tax Alerts

- ▶ Polish Government submits amended proposal of Corporate Income Tax changes to Parliament
- ▶ EU considers electricity revenue cap and windfall tax as part of emergency package
- ▶ European Commission proposes Regulation introducing electricity revenue cap and solidarity contribution of fossil sector
- ▶ Five major EU Member States commit to swift implementation of Pillar Two by any possible legal means
- ▶ Kenya High Court holds that administration and enforcement of betting tax should be in accordance with the Tax Procedures Act
- ▶ Poland proposes additional changes to shifted profits tax
- ▶ Poland issues draft amendments to address potential issues when applying withholding tax relief at source based on management board's statement
- ▶ Saudi Arabia issues results and decisions following comments received on public consultation to modify Transfer Pricing Bylaws
- ▶ Taiwan relaxes requirement to submit withholding tax statement from a Foreign Institutional Investor when applying ex-post for reduced tax rate in accordance with an income tax agreement
- ▶ Türkiye confirms non-taxable status of liaison offices that are licensed to perform regional management center activities and that do not perform any commercial activities

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## EY Industry and Tax Services publications

### Industry

#### Health & Life Sciences

- ▶ [How innovative infostructure can power the purpose of integrated care systems](#)

#### Technology

- ▶ [Tech sector earnings report: Q2 2022 starts a bit more cautious](#)
- ▶ [Why transition pathways are critical to net-zero success](#)

#### Services

##### People and workforce

- ▶ [Updated: How COVID-19 is disrupting immigration policies and worker mobility: a tracker](#)



## Comments

If you have any questions or suggestions about this newsletter, please email Global Tax News Update Help at: [globaltaxnewsupdatehelp@ey.com](mailto:globaltaxnewsupdatehelp@ey.com).

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