

Issue 79, March 2025

How increased global competition is reshaping tax priorities

National and international political coalitions are forming and reshaping after the many elections in 2024 and early 2025. New and established leaders alike are building relationships and learning to interact as they transition from electioneering to governing. Many governments are focusing on generating more revenue, both from economic growth and new sources, as they prioritize local interests and seek to control deficits. To collect that revenue, governments are intensifying enforcement, increasing transparency and using new tools. How governments align or diverge in these efforts will impact shared global goals and challenges.

These and other developments are addressed in the **2025 EY Tax Policy and Controversy Outlook**, reflecting the perspectives of EY Tax professionals in 70 jurisdictions, gathered at the start of 2025. Detailed reports on the tax policy and controversy developments in each of the 70 jurisdictions are also included.

Related articles:

- Issue 78: Preparing for enhanced customs audits
- ▶ Issue 77: Dispute resolution: OECD reports mixed results across APA and MAP programs globally
- Issue 76: Joint and simultaneous tax audits: unexplored options for addressing double taxation
- ▶ Issue 75: Growing government demands accelerate the need for tax transformation and integrated controversy management

Contact us for more information

Luis Coronado

EY Global Tax Controversy Leader luis.coronado@sg.ey.com

Craig A Hiller

EY Global International Tax and Transaction Services Leader craig.hiller@ey.com

Kevin MacAuley

EY Global Indirect Tax Leader kmacauley@uk.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, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which 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. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

© 2025 EYGM Limited. All Rights Reserved.

004857-21Gbl, 001853-25Gbl ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.