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HAPPY FRIDAY!

Can you "use" a patent outside its registration jurisdiction? Apparently not, according to the Korean Supreme Court. And that means that no Korean royalty withholding tax applies, under the Korea / US treaty!

In today's video podcast, the Delhi ITAT applies *generalia specialibus non derogant* to neutralise Article 5(1) of the India / UAE treaty. There's VAT on barter transactions, "most favoured nation" clauses, tax rules for Indonesia's booming e-commerce sector...and Labuan finds substance!

We also have the 305 pages of the US final regs on section 965 (why use one word, when 10,000 will do?), maquiladoras who feel left out in the cold in Mexico, Romania's "greed tax", and European bureaucrats who are sick and tired of trying to achieve unanimity.

Have a great weekend!

Steve

IN TODAY'S VIDEO PODCAST

(For video subscribers, please log in to access the video and documents/reports)

1. Cases
 - Korea: Samsung Electronics (royalty withholding tax)
 - India: ULO Systems (PE definition)
2. OECD
3. Asia Pacific
 - China, India, Indonesia, Malaysia
4. Europe
 - ECJ, EU, France, Italy, Poland, Romania
5. Americas
 - Mexico, US
6. Treaties
7. Worth reading

WORTH READING

Ruth Mason and Leopoldo Parada, "[Digital Battlefield in the Tax Wars](#)" Tax Analysts: Worldwide Tax Daily (subscription service)

Aleksandra Bal, "[The Changing Landscape of the EU VAT: Digital VAT Package and Definitive VAT System](#)" IBFD: European Taxation, 2019 (Volume 59), No. 2/3 (subscription service)

