

"International tax news, explained"

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### HAPPY FRIDAY!

Can you have an "MFN conduit"? Treaty 1 changes the tax rate in treaty 2 (via an MFN provision in treaty 2), and then treaty 2 changes the tax rate in treaty 3 (via an MFN provision in treaty 3) – even though treaty 1 cannot directly change the tax rate in treaty 3 (via the MFN provision in treaty 3)? A decision of the Netherlands Supreme Court which considers these issues, is featured in today's video podcast.

We also have 2 cases from the European Court of Justice (on taxation of insurance premiums, and the Morgan Stanley VAT case from France). There's also the Tesco VAT case from the UK.

Would Germany (yes, Germany!) ever allow a deviation from the Holy Grail, the arm's length principle? Yes, when it's forced to, by the ECJ's Hornbach-Baumarkt decision.

France provides some details on its proposed digital services tax.

And New York finally reacts to the Wayfair case.

Have a great weekend!

**Steve**

### IN TODAY'S VIDEO PODCAST

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

1. Digital taxation
2. Case: MFN provisions
3. Asia Pacific
  - Australia, India
4. Europe
  - Belgium, ECJ, EU, Germany, Spain, Switzerland, UK
5. Africa
  - Algeria, South Africa
6. Middle East & Central Asia
  - Qatar, Saudi Arabia
7. Americas
  - Brazil, US
8. Treaties
9. Worth reading

### WORTH READING

Stef van Weeghel, "[A Deconstruction of the Principal Purpose Test](#)" IBFD: World Tax Journal, 2019 (Volume 11), No. 1 (subscription service)

Craig Elliffe, "[The Meaning of the Principal Purpose Test: One Ring to Bind Them All?](#)" IBFD: World Tax Journal, 2019 (Volume 11), No. 1 (subscription service)

Johannes Becker and Joachim Englisch, "[The German Proposal for an Effective Minimum Tax on MNE Profits](#)" Kluwer International Tax Blog (free of charge)

