

"International tax news, explained"

ITB video podcasts

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15 February 2019



HAPPY FRIDAY!

The IF's CD on digital taxation didn't disappoint – revolutionary ideas! And some unexpected gems, such as **thick capitalisation** and **"subject to tax" rules in treaties!**

We have the **Microsoft** transfer pricing case from Denmark (should indirect marketing benefits be compensated, or just reciprocated?), a Belgian case on **new taxes and old treaties**, and the EGC **State aid** case on **Belgium's "excess profit" rulings** (which is less exciting than some headlines have suggested).

Italy's Supreme Court misapplies (again?) the parent-subsidiary directive, a Danish company is caught in a **Norwegian sandwich**, and the European Commission has pointed a **"non-cooperative" finger** at 6 jurisdictions – while the **Barbados** government is currently deciding **which finger to use in reply!**

Have a great weekend!

Steve

IN TODAY'S VIDEO PODCAST

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

1. Digital taxation
2. Other global news
3. Cases
 - Microsoft (transfer pricing)
 - Taxes covered (Article 2)
4. Europe
 - Belarus, Denmark, EGC State aid decision, EU, Germany, Italy, Russia
5. Africa
 - Egypt, Morocco, South Africa
6. Middle East & Central Asia
 - Bahrain, Oman, UAE
7. Treaties
8. Worth reading

WORTH READING

Michiel Friedhoff and Martijn Schippers, ["ECJ Judgment in Hamamatsu Case: An Abrupt End to Interaction Between Transfer Pricing and Customs Valuation?"](#) Kluwer: EC Tax Review, 2019/1 (subscription service)

Lee Sheppard, ["Pending Cases in the CJEU"](#) Tax Analysts: Worldwide Tax Daily (4 February 2019) (subscription service)

