

"International tax news, explained"

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22 February 2019



HAPPY FRIDAY!

The “**marketing intangibles**” proposal is an early favourite to achieve IF consensus. But will the **nexus rule** require “**active intervention of the firm in the market**” or merely “**favourable demand conditions**”? What do **China** and **India** think?

German tax auditors see outbound payments for **online advertising** and scream, “**royalties**”!

A **UK** case shows the tax cost of appointing a **receiver**, **South Africa** decides to **REDUCE** the scope of its domestic law PE definition (really!), and a **Swiss** company learns the hard way that seeking a **tax refund** and **tardiness** in submitting documents don't match!

Have a great weekend!

Steve

IN TODAY'S VIDEO PODCAST

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1. Digital taxation
2. Asia Pacific
 - India, Singapore
3. Europe
 - ECJ, Ireland, Poland, UK
4. Africa
 - Kenya, South Africa
5. Middle East & Central Asia
 - Saudi Arabia
6. Americas
 - Brazil
7. Treaties
8. Worth reading

WORTH READING

Barry Larking, “[How Did McDonald's Get Off the EU State Aid Hook?](#)”

Tax Analysts: Worldwide Tax Daily (4 February 2019) (subscription service)

Aleksandra Bal, “[VAT Trends in Europe: Digitalization and Real-Time Filing](#)”

Tax Analysts: Tax Notes International (18 February 2019) (subscription service)

