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1 March 2019



HAPPY FRIDAY!

The **Trump / Kim summit** didn't achieve anything, but at least the truce in the China / US trade war has been extended indefinitely.

The **EU's DAT is DOA**: first it was too wide, now it's too narrow!

A **The European Court of Justice** (in a Grand Chamber of **13 judges!**) decides 2 cases which confirm the existence of an **unwritten EU anti-abuse rule**, an **Indian tribunal** applies **ejusdem generis** in an unusual way, and a recent **Italian Supreme Court** decision illustrates an advantage of civil law jurisdictions (**no binding precedents!**)

Angola gives us **SLIM VAT**, **Mexico** brings some common sense to the "**Art. 7 vs. Art. 21**" **tension**, and **Barcelona FC** and **Real Madrid** finally play on the same side – and kick the European Commission off the park!

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. Asia Pacific
 - China / US trade war, Hong Kong, India, Korea, New Zealand, Singapore
3. Europe
 - ECJ, EGC, Italy, Lithuania, Luxembourg, Sweden
4. Africa
 - Angola, Benin, Tunisia
5. Americas
 - Brazil, Mexico
6. Treaties
7. Worth reading

WORTH READING

Brian Arnold, "Restrictions on Interest Deductions and Tax Treaties"
Bulletin for International Taxation IBFD 2019 (Volume 73) (subscription service)

Marton Varju, "The Right to VAT Deduction and the ECJ: Towards Neutral and Efficient Taxation in the Single Market?" Intertax Kluwer Volume 47 (2019), Issue 3 (subscription service)

If you have a friend or colleague who you think might find this email alert interesting, please forward it to them.

