

"International tax news, explained"

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### HAPPY FRIDAY!

**Digital taxation on fire**...The **French** weren't bluffing on DST. And the **OECD** folks will be busy all weekend reading the 100+ submissions on the CD. And the **IRS** chooses this moment to release its APA Excel workbook which **automatically calculates residual profit split!** My friends, the writing's on the wall. Remember the old joke that BEPS stands for **Basically Everyone on Profit Split?**

**Margrethe Vestager** has sharpened her **State aid** knife again, with **Huhtamäki** of Finland the target – they might be **Finnish**, but this is just **the start!**

The **ECJ** has delivered yet another Grand Chamber decision, in a case with a memorable name ("**X GmbH**"). If you add "**wholly artificial arrangement**" to "**CFC rules**", do you always get "**Cadbury Schweppes**"? **No!**

**China** cuts its VAT rates, **Australia** and **Indonesia** get very friendly, and the **US** finally releases the **FDII proposed regs**: now for the **BEPS Action 5 review!**

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
  - Australia / Indonesia, China, Vietnam
3. Europe
  - ECJ, EU, France, Luxembourg, Sweden
4. Middle East & Central Asia
  - UAE
5. Americas
  - Argentina, Canada, US
6. Treaties
7. Worth reading

### WORTH READING

Błażej Kuźniacki, "The ECJ as a Protector of Tax Optimization via Holding Companies" Intertax Kluwer Volume 47 (2019), Issue 3 (subscription service)

Lori Hellkamp & Cortney Robinson, "Brexit and NAFTA Demise Could Jeopardize U.S. Treaty Benefits" Worldwide Tax Daily Tax Analysts (27 February 2019) (subscription service)

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