

"International tax news, explained"

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22 March 2019



HAPPY FRIDAY!

Last week's **public consultation on digital taxation** has achieved at least one thing: **Australia** got cold feet in regard to a **digital services tax**. But is **Poland** warming to the idea?

Kenya's High Court neuters the Kenya / Mauritius treaty, while **Australia's High Court** puts the Australia / India treaty on steroids!

The **UK** and the **EU** give us a masterclass in **brinkmanship**, **Norway** survives a **State aid claim**, and **India's agreement with the US** to exchange **CbC Reports** makes multinationals very nervous!

But at the end of the week, we're left with **3 key questions**: Does the **OECD** call everything "**beneficial ownership**"? Will **Romania's "greed tax"** become, well, less greedy? And most importantly: **who dropped the ball in Nairobi**?

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 developments
3. Cases
4. Asia Pacific
 - China, India, New Zealand, Singapore
5. Europe
 - "No deal" Brexit: UK, EU, Norway
 - EU, Norway
6. Africa
 - South Africa
7. Americas
 - Brazil, Canada, US
8. Treaties
9. Worth reading

WORTH READING

Raymond Luja, "[Fictional Interest Payments and Abuse of European Tax Law: New State Aid Challenges?](#)"

Kluwer International Tax Blog (15 March 2019) (free service)

Ilaria Palieri, "[What Constitutes State Aid? Important Factors Companies Should Consider](#)"
Tax Notes International, Tax Analysts, Vol. 93, Number 11 (18 March 2019) (subscription service)

Frederik Zimmer, "[In Defence of General Anti-Avoidance Rules](#)"

Bulletin for International Taxation, IBFD, Volume 73, Number 4 (published online 11 March 2019) (subscription service)

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