

"International tax news, explained"

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HAPPY FRIDAY!

The **Indian government** clearly likes **sales** as a **PE profit attribution factor** – but has it **not gone FAR enough?**

The **OECD** this week published the **full version** of the **2017 OECD model treaty** (as opposed to the condensed version, which was published in, um, 2017). **2,624 pages!** A first connection sent it to me on **LinkedIn Messaging** – is that a copyright breach? Or just a computer crash?

From the "**I never thought I'd see this**" department: **Indian** tax authorities argue that you count "**person days**" in the "**furnishing of services**" **PE provision** – so, if there are **100 employees** who work in India on the **same single day**, that's **100 days!** OMG! China used to argue that 1 day = 1 month, but they got over that.

Don't delay the filing of your GST return in India, or you might **lose interest!**

In **France**, **Google** shows why a **DST** is being introduced there, **Germany** finally gives an incentive for R&D (but they can proudly say that it's not a tax incentive!), **toll manufacturers** are left out in the cold in the **UK** **Kazakhstan** mysteriously suspends part of its CFC rules for 2 years (for whose benefit, I wonder).

But I would really like to know this: why didn't the tax authorities argue that outbound payments for **access to a scientific database**, fall within the "**for information**" part of the "**royalties**" definition?

Have a great weekend!

Steve

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