

"International tax news, explained"

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10 May 2019



HAPPY FRIDAY!

The **truce** might be over in the **China / US trade war**, but it's the **Canadian government** which has **dodged a bullet in Saskatchewan!**

Speaking of bullets...spare a thought for the **poor Netherlands court** which referred a question to the **ECJ: "WHY ARE YOU ASKING THAT?"**

A **US court** confirms the validity of regulations which were issued during **Beatlemania** – it would have given the **IRS a hard day's night** otherwise!

We also have cases on **convertible debt**, **formal validation of work**, **online databases (again)**, and the **India / Mauritius treaty (yet again)**.

Carbon taxes and **GAAR guidance** are in vogue, impending elections in **Australia** and the **Philippines** carry tax risks, and **Zambia** issues a list with **1,300 items** (who counted?).

And finally...do we think that the **US Congress** will ever see **President Trump's tax returns?**

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. China / US trade war
2. Other global developments
3. Asia Pacific
 - Australia, India, New Zealand, Philippines
4. Europe
 - Belarus, Belgium, Denmark, ECJ, EU, Lithuania, Netherlands, Switzerland
5. Africa
 - South Africa, Zambia
6. Middle East & Central Asia
 - Saudi Arabia
7. Americas
 - Canada, Peru, US
8. Treaties
9. Worth reading

WORTH READING

Gary D. Sprague

"OECD Profit Allocation Debate: The View From the Surrender State"

Tax Management International Journal Bloomberg BNA May 10, 2019 (subscription service)

Mathijs Horsthuis and Frank Nellen

"A Critical Analysis of the Quick Fixes for the EU Intra-Community B2B VAT System"

International VAT Monitor IBFD 2019 (Volume 30), No. 3 (subscription service)

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