

"International tax news, explained"

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3 May 2019



HAPPY FRIDAY!

The **Czech Republic** now leads in the **DST "rate race"**, but **Poland** and **Israel** have yet to show their hands.

In **Japan**, the **new emperor** required a special law to avoid a **gift tax** liability on the royal treasures ("**Gee, thanks Dad**"). But how would you value the treasures anyway? And are we sure that there was anything inside the 3 boxes?

Now that the abdication is over, **Japan** can get back to its other big interest: betting on whether **PM Abe** will delay the next **consumption tax increase!**

We have cases on **French** ports, **Singapore** TV channels, and **Zambian** chocolate (incomparable!)

Nepal has found itself in a **Vodafone** situation, **California** goes its own way on **Wayfair**, the **Austrian** prime minister uses tax cuts as a diversionary tactic, and the **UK** crafts a **VAT silver lining** in a no-deal Brexit!

But the **key question** at the end of the week is this: **why would any country sign a double tax treaty with the US?**

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. Asia Pacific
 - China, India, Japan, Nepal
4. Europe
 - Austria, Denmark, ECJ, Greece, Italy, Luxembourg, Slovakia, Spain, UK
5. Africa
 - African Continental Free Trade Area Agreement, Zambia
6. Americas
 - US
7. Treaties
8. Worth reading

WORTH READING

Reuven S. Avi-Yonah

"The Great Recession and the International Tax Regime"

Kluwer International Tax Blog (23 April 2019) (free service)

Philippe Gamito

"Morgan Stanley Judgment: The Emergence of Transnational VAT Pro Rata Calculations"

EC Tax Review 2019/3 Kluwer (subscription service)

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