

"International tax news, explained"

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17 May 2019



HAPPY FRIDAY!

How will the "marketing intangibles" proposal in pillar 1 help developing countries which are full of resources but have small markets? Not much? Or not at all?

Meanwhile, the US is enjoying the fact that many countries like the global minimum tax proposal in pillar 2 – but is that just a GILTI pleasure?

Fuel cards are found to have an extra cost in the EU (apart from pollution), Myanmar goes back to the future, Indonesia and Italy are focused on PEs, and the European Commission suffers another State aid loss (just in time for the European elections, Margrethe!)

Malaysia forgets double tax treaties, Norway experiences a hybrid mismatch with Article 7, and the UK is left wondering: "whose purpose matters?"

But the big question this week is in Rwanda: what's the difference between "place of effective management" and "effective place of management"? Fat fingers? Or a new form of Spoonerism?

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. China / US trade war
3. Other global developments
4. Asia Pacific
 - China, India, Indonesia, Malaysia, Myanmar
5. Europe
 - ECJ, EGC, EU, Hungary, Italy, Norway, Russia, Spain, Switzerland, UK
6. Africa
 - Mauritania, Rwanda
7. Americas
 - Brazil, US
8. Treaties
9. Worth reading

WORTH READING

Andrés Báez and Yariv Brauner
"Taxing the Digital Economy Post BEPS...Seriously"
University of Florida Levin College of Law Research Paper No.19-16

Cara Griffiths
"Tax Policy in an Age of Cynicism"
Worldwide Tax Daily, Tax Analysts 13 May 2019 (subscription service)

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