

"International tax news, explained"

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31 May 2019

Special Edition: The top international tax cases of 2019 (so far)



HAPPY FRIDAY!

My selection of 7 "Premier League" cases:

- A group which ignores **separate identity** of legal entities
- **Conduit MFNs**
- **Korean déjà vu** (the result was patently clear!)
- **Australian** private equity (again!)
- **Europeans** reading between the lines
- **Finns** don't go backwards
- **Danish** spillovers

And the "best of the rest"!

Have a great weekend!
Steve

#AskSteve



Episode 3
To be released on
11 June 2019

Episode 2
How do you become a
successful international
tax advisor?

Episode 1
Why do you like
International Tax?

IN TODAY'S VIDEO PODCAST

(For ITB video subscribers, please log in to access the video and documents/reports)

1. Introduction
2. GE Energy Parts (PE definition) (India)
3. Case No. 17/04584 (MFN provisions) (Netherlands)
4. Samsung Electronics (royalty withholding tax) (Korea)
5. RCF (source of income) (Australia)
6. Danish joined cases on PSD & IRD (EU unwritten anti-abuse rule and beneficial ownership) (ECJ)
7. KHO 2018: 173 (transfer pricing) (Finland)
8. Microsoft (transfer pricing) (Denmark)
9. Best of the rest

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