

"International tax news, explained"

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HAPPY FRIDAY!

The **UK** creates a new variation on **cash boxes**: buying an asset from your shareholder and **deliberately paying too much**, is **not uncommercial** – provided you're using **your shareholder's money!**

In **Australia**, if **Uber drivers** don't want to work, then no-one can force them to work. In the **1970s**, you had to be a **member of a union** to achieve that outcome!

Altera loses (again) in the Court of Appeals, because **Judge Graber** (with the **swinging vote**) was "drawn by lot" to join the panel: litigation truly is a **gamble!**

Meanwhile, in **Europe**: the **EU** shows that there's **SAF-T in numbers**, **Malta** launches a **y-less fiscal unit**, **Gibraltar** jumps on the **NID** bandwagon, and the **Netherlands** doesn't like the **Russian thin cap rules!**

And knock me over with a feather: the **US** might actually **ratify** some **tax treaties** this year!

But the strangest story this week concerns the **Indian company** which knowingly recorded "**too much**" **depreciation** in its financial statements – **but why?**

Have a great weekend!
Steve

#AskSteve



Episode 3
Is foreign experience important for an international tax career?

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

Episode 1
Why do you like International Tax?

IN TODAY'S VIDEO PODCAST

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1. Digital taxation
2. US case: Altera
3. Netherlands case: interest subject to Russian thin cap rules
4. UK case: Development Securities
5. Asia Pacific
 - Australia, India, Mongolia
6. Europe
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7. Africa
 - Mauritius
8. Americas
 - Argentina, Costa Rica, Peru, US
9. Treaties

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