



World Tax Advisor

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“Users” may be basis for attribution of profits to Indian digital PE

Where a digital business has many users, those users should be taken into account for the attribution of profits when the users are crucial to the profits of the enterprise.



Austria

Tax court rules on VAT treatment of roaming services provided by foreign companies

Recent tax court decisions reaffirm that roaming services provided by non-EU telecom companies are subject to Austrian VAT only if they are not subject to a comparable tax

India

CBDT committee releases draft report on attribution of income to PEs

The report recommends changes that would provide specific apportionment-based computations for attributing profits to an Indian PE of a nonresident; public comments on the

in a non-EU country and provide guidance on what constitutes a comparable tax.

recommendations are due by 18 May 2019.



India

Appellate authority upholds levy of GST on “back office” support services

The appellate authority has ruled that services provided by a taxpayer to clients outside India went beyond the scope of back office support and should be treated as intermediary services subject to 18% GST.



Japan

Continuity of control requirement for minority squeeze-out transactions relaxed

The 2019 tax reform relaxes the “continuity of control” requirement for certain acquisition transactions in which the target’s minority shareholders are compelled to sell their shares for cash.



Luxembourg

MLI to enter into force as from 1 August 2019

The MLI will apply to a covered tax agreement concluded by Luxembourg only after it has entered into force for both parties to the agreement.



New Zealand

Permanent establishment anti-avoidance guidance finalized

A nonresident may be deemed to have a New Zealand PE if a related entity carries out sales activities on its behalf under an arrangement with a tax avoidance purpose.



New Zealand

Changes made to facilitate self correction of tax returns

A new “non-material error” threshold rule has been introduced that is



United States

2019 BEPS global survey published

Deloitte’s 2019 BEPS global survey focuses on the views of multinational companies on topics such the MLI, US

intended to make it easier for taxpayers to self-correct errors in income tax, GST and FBT returns.

tax reform and the “digital taxation” debate, as well the progress of BEPS-related measures.

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If you have any questions about the content in *World Tax Advisor*, please email Sally Clurman at sclurman@deloitte.com.

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