



## World Tax Advisor

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### **OECD releases program of work on tax challenges arising from digitalization of the economy**

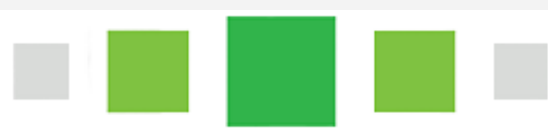
The program sets out the work needed to develop proposals for addressing how taxing rights should be allocated to market/user countries, as well as a global anti-base erosion proposal that would enable countries to tax profits that are subject to low local country taxation.



#### **China**

##### **Guidance issued on taxation of income from stock incentive plans**

The guidance addresses the recent changes to the tax calculations for



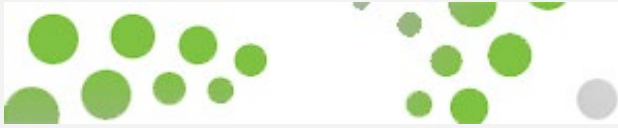
#### **Finland**

##### **Foreign entities may be required to register for VAT in certain cases**

Foreign entities will continue to be subject only to a "notification duty" where the entity conducts only intra-

stock incentive plan income of resident and nonresident employees.

community sales or acquisitions in Finland.



### Germany

#### **Lower tax court rejects MOF's position on CJEU ruling on anti-treaty shopping rules**

The lower court held that CJEU rulings that Germany's anti-treaty shopping rules violate EU law should apply to all cases where the rules apply, not just situations relating to a dividend withholding tax rate reduction under EU law.

### Germany

#### **Draft law on R&D tax incentive submitted to upper house of parliament**

The draft law, particularly intended to support small and medium-sized enterprises, would introduce a limited cash research allowance of 25% of "personnel expenses" incurred for qualifying R&D projects.



### India

#### **ITAT rules on availability of domestic foreign tax credit where a tax treaty applies**

An Indian citizen employed by a US company was entitled to a credit for the US federal and state taxes he paid, even though he was not "ordinarily resident" in India and India has a tax treaty with the US that permits a credit for only US federal taxes.

### Pakistan

#### **New tax amnesty includes opportunity to disclose "benami" property**

The amnesty waives penalties for taxpayers who report previously undeclared or under-declared amounts or benami property by 30 June 2019 and pay the tax due by 30 June 2020.



### Poland

### Portugal

### **Proposed changes to VAT law include introduction of split-payment mechanism**

A split-payment mechanism would apply for the purchase of certain goods and services currently subject to reverse charge or joint and several liability, and the reverse charge mechanism for domestic supplies would be abolished.

### **New decree makes further revisions to invoicing requirements**

The decree eliminates the requirement for businesses to print and submit paper invoices or electronically provide their content to consumers under certain conditions.

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

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