



World Tax Advisor

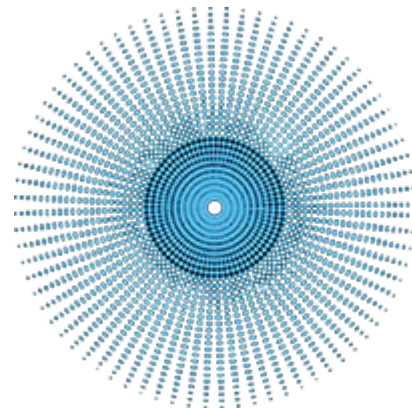
A world of news with tax@hand.

CJEU rules German WHT on dividends to nonresident pension funds violates EU law

The CJEU determined that Germany's tax treatment of dividend distributions to nonresident pension funds infringed EU law on the free movement of capital, observing that nonresident funds have a higher withholding tax burden compared to domestic funds.

AG of the CJEU opines on independent EU subsidiary as VAT fixed establishment of non-EU parent

The AG noted that a separate legal entity should not be regarded as a fixed establishment of its parent where no abusive VAT arrangement exists; otherwise, such an approach would conflict with other provisions of the EU VAT directive and legal certainty for taxpayers would be jeopardized.





Australia

Tax Avoidance Taskforce focuses on private groups

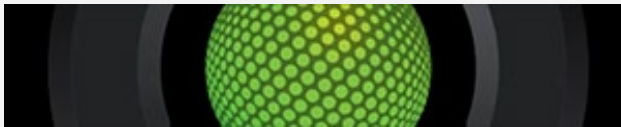
The Australian Taxation Office has announced the expansion of programs focused on tax risks associated with high wealth private groups and individuals.



Austria

Parliament approves 5% digital services tax, other changes

New legislation introduces a 5% digital services tax on online advertising revenues and implements into domestic law the EU DAC 6 and ATAD 2 directives.



Ecuador

National Assembly rejects draft bill including significant tax measures

The government is working on a replacement bill that will focus only on tax matters.



Italy

New rules introduced for self-determination of taxable income under patent box regime

Procedural guidance has been issued for taxpayers that elect to self-calculate income eligible for the patent box regime rather than request an advance tax ruling.



Mexico

Final 2020 tax reform package approved by Senate

The reform contains several BEPS-related measures, including restrictions on the deduction of interest, new rules on hybrid arrangements, a revised definition of a permanent establishment, the introduction of a GAAR and mandatory reporting of tax planning arrangements.



OECD

Public comments published on unified approach to tax challenges of digitalization

The OECD published responses to its proposal for a unified approach to international taxation in the digitalized economy and also published a draft agenda for the upcoming public consultation meeting.



OECD

Summary of key points of additional implementation guidance on CbC reporting

The OECD expands on prior guidance relevant to the preparation and filing of country-by-country reporting requirements and includes a list of common reporting errors.



United Kingdom

Corporation tax rate reduction as from 1 April 2020 now unlikely

Political uncertainty could result in the postponement or repeal of a previously legislated reduction in the corporate income tax rate from 19% to 17% due to take place as from 1 April 2020.

Tax treaty round up

Recent developments with respect to the following tax treaties: Botswana-Czech Republic, Brazil-United Arab Emirates, Cyprus-Egypt, Israel-Serbia, Israel-United Kingdom, Japan-Peru and Kuwait-Switzerland.

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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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