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The May issue of Intertax is already available online [here](#). The online reader can now identify the different sections, which include, besides the articles, an editorial, debate, country and case-law notes, as well as literature review.

Articles published in the May issue evaluate exchange of information as an international standard, how to ensure ethical behavior by multinationals, and answers for the digital sector.

“Tax Information Exchange Agreements and the Prohibition of Retroactivity” by several authors (Anna B. Scapa Passalacqua, Addy Mazz, Pasquale Pistone, Natalia Quiñones, Jennifer Roeleveld, Luís Eduardo Schoueri & Frederik Zimmer) is a comparative research work on the retroactive application of tax information exchange agreements (TIEAs) in Brazil, Colombia, South Africa and Uruguay, with a view to articulating policy recommendations for similar emerging economies, and protecting taxpayer rights.

In “Codes of Conduct as a Means to Manage Ethical Tax Governance” by H. Gribnau, E. van der Enden & K. Baisalbayeva, the authors reflect about the importance of taxes, and of ethical tax governance steering both corporate taxpayers and tax authorities. The authors contend that codes of conduct are important instruments to enhance moral corporate behavior, because they generate transparency and increase trust in the tax system on the part of society.

José Ángel Gómez Requena in “Tax Treaty Characterization of Income Derived from Cloud Computing and 3D Printing and the Spanish Approach”, analyses the tax

treatment of data collected through the Internet and the appropriate characterization of income derived from new business models, namely cloud-based services and 3D printing services. The author argues that tax on both cloud computing and 3D printing payments should be aligned with the place of value creation through a new interpretation of the concept of royalties in the Commentary on the OECD Model following the approach of the Spanish tax administration.

In this issue, the reader may still find: a country note on the MLI (Coverage of OECD Multilateral Instrument on India and Its Top 10 Tax Treaty Partners in Terms of Foreign Direct Investment by Siddhesh Rao); a note on a Court of Justice decision on composite services and VAT (Thibaut Boulangé & Lionel Van der Noot); two book reviews: by Jacques Malherbe of a book in Spanish on BEPS (El Plan de Acción sobre Erosión de Bases Imponibles y Traslado de Beneficios (BEPS) : G-20, OCDE y Unión europea, José Manuel Almudí Cid, Jorge Alberto Ferreras Gutiérrez & Pablo Hernández González-Barreda (editors), Thomson Reuters Aranzadí, 2017); and by Charlene-A. Herbain on VAT and Financial Services: Comparative Law and Economic Perspectives, Robert F van Brederode & Richard Krever (editors), Springer 2017.

The focus of this issue is on the **debate** between the general-editor and Daniel Gutmann on the **tax protection to be granted to whistle-blowers**. Kerrie Sadiq further contributes with a country-note on the topic, critically discussing the ongoing Australian reform on the protection of whistleblowers in taxes.