I am delighted to inform you that Intertax, May 2019 issue, has been published. There you may read a critical analysis by Yun Huang, on the recent OECD developments on Digital Economy and Taxes "Disputes Resolution under the Digital Economy Pillar: Progress or Making It Worse". The May 2019 Intertax article includes a precis of the article on the same topic, contained in this issue of Intertax. The latter includes a section on developments in the BEAT; a case note on the recent Dutch VAT case de

The Contents of Intertax, Volume 47, Issue 5, 2019


The Contents of Intertax, Volume 47, Issue 5, 2019
Kluwer Law International
May 20, 2019

Spiritus Ex Machina: Addressing the Unique BEPS Issues of Autonomous
by Robert C. Prätzler and Florian S. Zawodsky

Can GILTI + BEAT = GLOBE?

Mindy Herzfeld,

describes and evaluates previously outlined solutions to the shortcomings of the CCCTB (Section 3.) and

This article introduces an amendment to the CCCTB that

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The CCCTB is based on a classic three-factor allocation formula that takes into account the location of labour,

The conclusion is that the scope of some principles and even their very existence seems to be affected by

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The starting point of the destination-with-credit formula is to allocate all profits to the Member

The CCCTB leaves multinational enterprises (MNEs) with the opportunity for
tax minimization through shifting of real activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

The CCCTB is based on a classic three-factor allocation formula that takes into account the location of labour,

The conclusion is that the scope of some principles and even their very existence seems to be affected by

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The conclusion is that the scope of some principles and even their very existence seems to be affected by

Can GILTI + BEAT = GLOBE?

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The starting point of the destination-with-credit formula is to allocate all profits to the Member

The conclusion is that the scope of some principles and even their very existence seems to be affected by

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

Lucas de Lima Carvalho,

The CCCTB is based on a classic three-factor allocation formula that takes into account the location of labour,

Lucas de Lima Carvalho,

The CCCTB leaves multinational enterprises (MNEs) with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

The starting point of the destination-with-credit formula is to allocate all profits to the Member

The CCCTB is based on a classic three-factor allocation formula that takes into account the location of labour,

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The conclusion is that the scope of some principles and even their very existence seems to be affected by

Can GILTI + BEAT = GLOBE?

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The CCCTB leaves multinational enterprises (MNEs) with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

The CCCTB leaves multinational enterprises (MNEs) with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

On the other hand, the CCCTB leaves MNEs with the opportunity for
tax minimization through shifting of legal activities. This article introduces an amendment to the CCCTB that

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The starting point of the destination-with-credit formula is to allocate all profits to the Member

The conclusion is that the scope of some principles and even their very existence seems to be affected by

The common consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the

The current consolidated corporate tax base (CCCTB) regime proposed by the European Commission has the