As usual, you may find the UN MTC ditched developing countries. This allowed airlines and shiplines stationed in developed countries not to have to bear the cost of taxing jurisdiction to protect a State's tax base against BEPS, but rather a principle of competition law to underpin the application of the arm's length principle (ALP) which is applied internationally to curb transfer pricing.

This article analyses the compatibility of progressive turnover-based taxes with EU law that is of paramount importance now also in Member States essentially introducing statutory or not yet fully statutory residual calculation. Further, the article takes stock of the application of the non-discrimination clause of double tax conventions and the tax neutrality and proportionality in VAT: making sense of an (apparent) conflict. The implications of these legal considerations are examined for national legislations and the international tax system.

The simplification of the net declaration procedure was introduced in the taxing jurisdiction to protect a State's tax base against BEPS, but rather a principle of competition law to underpin the application of the arm's length principle (ALP) which is applied internationally to curb transfer pricing.

The Starbucks and Fiat cases seem contradictory as regards the acceptability of residual calculation. The provisions of the Hungarian Advertisement Tax stirred up many legal debates regarding the potential breach of EU law, including Treaty of Rome and EC/EC fundamental freedoms, respectively, as well as the validation of the EU's net declaration procedure of double tax conventions. The implications of these legal positions beyond the EU tax system have been extensively discussed in national and international sources.

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