

Kluwer International Tax Blog

The Contents of Intertax, Volume 46, Issue 8-9, 2018

Ana Paula Dourado (General Editor of Intertax) · Wednesday, August 29th, 2018

I am happy to inform you that the latest issue – the August-September double issue – of the journal is now available, and includes many excellent contributions on a varied range of topics, such as, among others, Taxation in the Digitalized Economy, Article 12-A UN Model Convention, Mandatory Tax Arbitration, the Ancillary Principle Under Model Tax Conventions, and the Drivers of Tax Complexity for MNEs.

My [editorial](#) focuses on the challenges created by market jurisdictions in a digitalized economy to the international tax system, also referring to Article 12-A of the UN Model Convention and its (un)likely impact on tax treaties between OECD countries.

The topic of my editorial is also related to Bob Michel's critical policy note on the Release of the UN Model Convention (2017), and its new Article 12-A, and to Adolfo Martín Jiménez's, article on BEPS, the Digital(ized) Economy and the Taxation of Services and Royalties. [Bob Michel](#) critically explains the meaning and scope of the new Article 12-A UNMC; in turn, [Adolfo Martín Jiménez](#) publishes a comprehensive critical analysis on BEPS, the Digital(ized) Economy and the Taxation of Services and Royalties, criticizing the policy options in BEPS Action 1, pleading in favor of withholding taxes on services and royalties, without ring-fencing the digital sector, and in line with Article 12-A UN Model Convention.

Other relevant international tax topics are handled in this Intertax issue. That is the case of [Jeffrey Owens'](#) article, "Mandatory Tax Arbitration: the Next Frontier Issue". His article looks at the increasing risk of cross border tax disputes as countries begin to implement in different ways the BEPS action plan, examines the existing mechanisms to minimize and resolve such disputes and then focuses on the potential of mandatory tax arbitration to provide the certainty that business and governments need in an increasing uncertain political and economic environment.

[Giorgio Beretta](#), in "The Meaning and Scope of the Ancillary Principle Under Model Tax Conventions" discusses the meaning and scope of the 'ancillary principle' as laid down in various provisions of the OECD, UN and US Model Tax Conventions and the Commentaries thereon, i.e. the principle according to which if, under a mixed contract, an activity is ancillary to another main one, the former transaction is to receive the tax treatment accorded to the latter.

[Thomas Hoppe](#), [Deborah Schanz](#), [Susann Trum](#) and [Caren Sureth-Sloan](#), in their article "What Are the Drivers of Tax Complexity for MNEs? Global Evidence", provide a global picture of the current drivers of tax complexity that multinational corporations face based on a survey of 221 highly experienced tax consultants from 108 countries. Based on the tax consultants' responses,

they develop a concept of tax complexity that is characterized by two pillars, tax code and tax framework complexity and illustrates the various aspects that should be considered when assessing the complexity of a country's tax system.

Other manuscripts published deserve the readers' attention:

- Paying Taxes: The Introduction of an Additional Index to Measure Post-Filing Processes, by [Neville Howlett and Tom Dane](#);
- A policy note on new challenges for the EU VAT System, "New Legal Framework Towards a Definitive EU VAT System: Online Hosting Platforms and E-Books Reveal Unsolved Problems on the Horizon", by [Francesco Cannas, Calogero Vecchio and Davide Pellegrini](#);
- Three country notes: "A Dutch Tax Law Perspective on the Implementation of a Preventive Restructuring Framework", by [Arco Bobeldijk, Thomas Akyürek and Dennis Tol](#); "The Failed Representative Office in France: A View from Germany", by [Ulf Andresen](#); "First Domestic Decisions on the 2015 Parent-Subsidiary Directive GAAR Implementation: Guiding Principles for EU Member States?", by [Jakob Bundgaard, Louise Fjord Kjærsgaard and Lars Bo Aarup](#);
- Two case law notes: "The Volkswagen Case: No Longer a Time Limit for Reclaiming Input Tax?", by [Aloïs Charpenet](#); "EU VAT: Adjustment of Input VAT Case C-532/16 SEB bankas", by [Eleonor Kristoffersson](#); and
- Two reviews, one on "The Green Market Transition: Carbon Taxes, Energy Subsidies and Smart Instrument Mixes, Weishaar, Kreiser, Milne, Ashiabor & Mehling (editors), Edward Elgar, 2017, by [Alice Pirlot](#), and another on "Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings, P.H. Blessing (editor), 4th ed., Wolters Kluwer, 2017, two volumes, by [Gianluigi Bizioli](#).

Wishing you again plenty of good reading!

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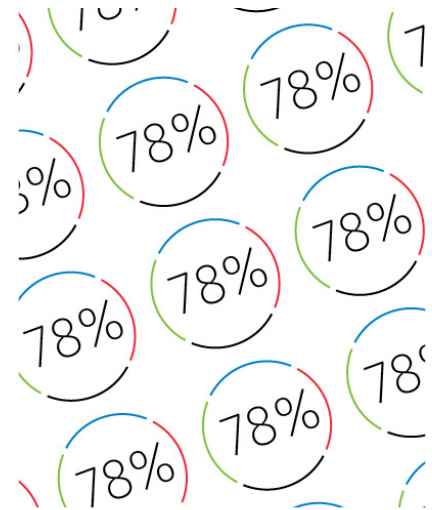
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