



Relocation Baggage

The Australia-Canada-U.S. Trust Paradox

**ON THE COVER**

- 1693 **Killing Trusts Softly: The Australia-Canada-U.S. Trust Paradox**
by Marsha Laine Dungog and Jennifer S. Silvius

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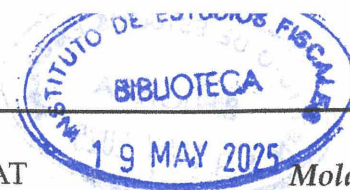
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- 1794 **European Commission Wants Greater Scrutiny of Tax Expenditures**
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- 1797 **Germany Can Subject Foreign Family Foundations to Higher Taxes**



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- 1799 Members of European Parliament Eye New Taxes for Next Budget
- 1801 EU to Target Republican States' Products With Countertariffs
- 1803 EU Lifts Last Stumbling Block on DAC9
- 1805 European Commission Refuses to Give Up on DEBRA
- 1807 EU Countries Saw Rise in Capital Tax Revenues in 2023
- 1808 EU Walking Tightrope Between OECD And U.S. Minimum Tax Rules
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- 1811 EU Commission Suspends Pillar 2 Cases Against Four Countries
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- 1821 OECD to Release Natural Resources Taxation Guidance Soon
- 1822 Tax Platform Will Soon Finalize Tax Incentives Principles
- 1823 OECD to Release Real Estate Info Exchange Agreement Midyear
- 1824 German Business Group Calls for Suspending EU Pillar 2 Directive
- 1825 More Developing Countries Committed To Automatic Info Exchange
- 1826 Group Calls for OECD Digital Tax Ban Extension, Pillar 2 Talks
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- 1827 Netherlands Consults on Options to Tax Private Equity Managers
- New Zealand*
- 1828 New Zealand Seeks Lower Taxes on Investments of Wealthy Migrants
- 1829 IMF Staff Suggests New Zealand Ponder Comprehensive CGT
- Norway*
- 1830 Norway to Form New Tax Policy Commission
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- 1831 Polish Minister Sticks to Digital Tax Plans Despite U.S. Warning
- Russia*
- 1832 Russia Clarifies Tax Rules for Interest Payments, Agent Income
- 1834 Russia Issues VAT Guidance for Engineering, Freight Services

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- 1835 Sweden to Scrap Stamp Duty on Ship Mortgages to Lure Industry

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- 1836 Switzerland Consults on New FATCA Agreement
- 1836 Swiss Canton Proposes Qualified Refundable Tax Credits
- 1837 Swiss Court Quashes \$82 Million Fine on Double Jeopardy Grounds

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- 1838 Thailand Provides Tax Breaks to Support Sagging Stock Market

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- 1839 Ukraine Issues Guidance on FTCs And Tax Residency Certificates

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- 1840 U.K. to Close Online Accounts and Company Tax Return Service

- 1841 HMRC Updates Guidance on U.K. Carried Interest Tax Disclosures

- 1843 U.K. to Increase Income Tax Trading Allowance for 'Side Hustles'

- 1844 U.K. Tribunal Approves VAT Refund for Insurance Intermediary

- 1845 U.K. Sees 15 Percent Increase in Higher-Rate Income Tax Payers

- 1846 HMRC Announces New Query Resolution Service for U.K. Tax Agents

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- 1848 FBAR Penalties Would Be Excessive if Against Widow

- 1850 DOJ Opposes Time-Consuming Eaton Remand in Transfer Pricing Case

- 1853 **TAX CALENDAR**

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- 1857 *Royal Bank of Canada: Should Economic Substance Be Read Into Tax Treaties?*
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