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2013-04-30

[Six Trends Shaping Global Tax](#)

***Full article first published in Thomson Reuters' International Taxes Weekly.***

Philip R. West of Steptoe & Johnson LLP discussed six global tax trends at the Taxand Global Conference 2013 in New York on April 24. Unsurprisingly, the U.S. regime still remains an outlier.



2013-05-21

India

[Transfer Pricing: A Focus on Marketing Intangibles](#)

In an important ruling in the case of Canon India Private Limited (Canon), the Delhi Divisional Bench of the Income Tax Appellate Tribunal (Tribunal) has laid down important principles in relation to transfer pricing adjustments relating to the creation of marketing intangibles. Taxand India discusses the hot topic of advertisement, marketing and promotion (AMP) expenditure.



2013-05-21

South Africa

[Income Tax Notice May Trouble Multinationals](#)

On 29 June 2012, SARS issued its annual notice which provided that every company, trust or juristic

person, which is either a resident or which derives any gross income or capital gain from a source within the Republic, must furnish a tax return within 12 months from the date within which its financial year ends in respect of the 2012 year of assessment. Taxand South Africa discovers why this announcement could be problematic for multinationals.

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