

Law360 Quotes Peter Barnes on OECD Digital Tax Plan

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Restaurants and other businesses using franchise models are pushing to be exempt from an OECD proposal to tax multinational companies based on remote sales, in yet another case where the project's decisions on scope have come under fire.

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"They have identified some characteristics — high value of intangibles, consumer participation," said Peter Barnes, a professor at Duke University School of Law (and Of Counsel also at Caplin & Drysdale) and former senior international tax counsel for General Electric Co. "But nothing that really contributes to a clear understanding of why some companies are included, and others are not."

To view the full article, please visit *Law360's* website (subscription required).

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