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## **Publisher's Note**

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# **David Kerzner, Vitaly Timokhov, David Chodikoff**

## **The Tax Advisor's Guide to the Canada-U.S. Tax Treaty**

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Dear Valued Subscriber,

The 2021-1 update recognizes the ongoing proliferation of e-commerce transactions in the Canadian and U.S. economies. A new section, E-Commerce Taxation, by David Kerzner, PHD is provided with this update to assist accountants and lawyers working with clients in the owner-entrepreneur, small, and medium size business categories involving e-commerce transactions. Information, analysis, and planning advice relating to e-commerce includes such topics of interest as: a background of the OECD Model Commentary dealing with e-commerce transactions relating to Business Profits (Article VII) and Royalties (Article XII); the framework of the U.S. for the taxation of e-commerce; an understanding of the existing and proposed U.S. regulations dealing with computer programs, transactions involving digital content, digital and cloud transactions. The update provides insight into the critical alignment of the characterization of e-commerce transactions, sourcing rules, U.S. domestic taxation and guidance under the Canada-U.S. Tax Treaty. Guidance relating to Canada's new GST/HST digital tax rules are also provided. Any tax or legal practitioner advising clients today regarding digital media streaming, research and information databases, application-based programs (APP) and services, and digital cloud storage should have regard to this new tool. For global MNE's information on the OECD's and Canada's Digital Tax is also provided.

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## Highlights

Specific materials included with this 2021-1 update include:

- **Article VII — Business Profits** — E-Commerce Taxation Update
- **Article XII — Royalties** — E-Commerce Taxation Update; Characterization of mixed transactions involving services and royalties;
- **Article XVI — Artistes and Athletes** — Characterization and tax analysis for international athletes with sponsorships and endorsement;.
- Revised Table of Contents, Cases, Index.

On behalf of my co-editors we wish to express our continued appreciation to all of our subscribers and to our local based publishing and editing team, Keith Osmond, Grant Daly, and Hellen Kerr.

Sincerely,

David Kerzner, PHD (Law)  
Editor In Chief