

## George's little problem with the tech companies

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People are calling me and asking what Osborne is going to do about Google.

My answer is he is going to talk about doing something whilst having no real clue as to what to do.

He can't act now because the OECD have not yet decided to do in this issue.

EU law massively constrains what he can do.

And no one now makes pre-emptory changes in UK tax law without a consultation so that is the most he will announce.

And what will he enquire upon? I suspect he will ask what changes can be made to UK law on what is ackled permanent establishment so that a company making distant sales into the UK but which also has a significant UK presence (think Google, and think Amazon) can be deemed to be operating that sales and marketing presence as a permanent establishment for the distance seller.

There are problems in doing that, but it's one trajectory.

The other is extending the General Anti- Abuse Rule to cover such deals, which I always wanted.

Beyond that, I can't see a lot happening.

And the tech companies reaction? They will say they will fully cooperate.....

And lobby like heck, of course.