

Clarifications - Case 2025

- 1. On what day did the team of psychologists and sexologists from SHRINK Inc. arrive in WEIRDONIA and until what day did they stay there? On what day did the team of technicians, IT specialists and psychologists from INGPLUMBERS Inc. arrive in WEIRDONIA and until what day did they stay there?**

Answer: MACRONONIA and WEIRDONIA are part of a free movement area without border controls, so none of the technicians have entry or exit stamps in their passports. SHRINK Inc. has invoices from various hotels in WEIRDONIA that appear to show that some of the psychologists and sexologists stayed there. The earliest invoice is dated for the night of February 2 to 3, and the most recent is dated April 29.

The psychologists and IT specialists from INGPLUMBERS are free to stay wherever they choose, as the company provides them with an additional allowance when working abroad. Their May pay slips include the line "Allowance for extra services in WEIRDONIA – May." However, two engineers on the team chose to travel using their KIMJONUNONIA passports, and therefore were subject to entry and exit controls when entering and leaving WEIRDONIA. All three have passports showing an entry stamp dated April 29 and an exit stamp in May.

- 2. Did the professionals (first the team of psychologists and sexologists from SHRINK Inc. and then the team of technicians, IT specialists and psychologists from INGPLUMBERS Inc.) sent by LOVEUPE's board of directors to work on-site in WEIRDONIA have company facilities or workplaces at their disposal? If so, is this structure permanent or was it only available during the period when these teams were working in WEIRDONIA?**

Answer: Neither of the two entities has any facility or office in WEIRDONIA. The technicians stay in hotels either booked for them by their employer or of their own choosing when provided with an allowance. For joint decision-making, they meet in bars, cafés, and occasionally in coworking spaces rented on a daily basis.

- 3. Is the LOVEcal application stored on a physical server through which it is accessible? If so, does LOVEUPE operate this server directly or use a third-party provider's server and where is this server located?**

Answer: No.

4. What are the taxes expressly referred to in Article 2 (3) of the treaty in force between MACRONONIA and CSUNONIA and their main characteristics? Have the competent authorities of CSUNONIA notified the authorities of MACRONONIA about the establishment of this tax? If so, has there been any official statement from the MACRONONIA authorities regarding this notification?

Answer: Article 2(3) of the treaty in force between MACRONONIA and CSUNONIA reads as follows:

3. The existing taxes to which the Convention shall apply are in particular:

1. in the case of MACRONONIA:

- 1. the income tax on individuals.*
- 2. the corporation tax.*
- 3. the capital tax*
- 4. local taxes on income and on capital*

(hereinafter referred to as "Macrononian tax");

2. in the case of CSUNONIA:

- 1. the income tax.*
- 2. the corporation tax.*
- 3. the capital tax.*

including the supplements levied on all these taxes

(hereinafter referred to as "Csunonian tax").

The CSUNONIAN Competent Authorities have not notified the authorities of MACRONONIA about the establishment of this tax.

5. Is there a concept of "significant digital presence" (SDP) or any similar concept in CSUNONIA? If so, what specific criteria must be met for such a SDP to be set?

Answer: No.

6. Considering that LOVEUPE is the ultimate parent entity of the LOVERSAL Group (resident in MACRONONIA), and the key strategic decisions are made by the board of C-level directors (CEO, CMO and CTO), please clarify where the board of directors typically meets and where the key strategic and management decisions for LOVEUPE and the LOVERSAL Group are effectively made?

Answer: In MACRONONIA.

7. **Considering that there is a treaty in force between MACRONONIA and WEIRDONIA, is there any provision in the protocol for including technical services in Article 12 of the agreement?**

Justification: Given that the Contracting States follow the 2011 UN Model Tax Convention in its entirety, this information is relevant for determining whether the taxation of the revenue accrued in WEIRDONIA was taxed under article 12 or article 7.

Answer: No.

8. **Considering the advertising-based monetization strategies in BINGENONIA, and given that the deployment process is "fully automated, leveraging the same algorithms that power LOVEcal," please clarify the extent to which LOVEUPE personnel are involved in the ongoing management, maintenance, and updating of these algorithms and advertising platforms specifically for the BINGENONIAN market. Are any servers or other IT infrastructure located in BINGENONIA that are dedicated to serving the BINGENONIAN market?**

Answer: See answer to question 3. The advertising-based monetization mechanisms underlying Lovecal operate with minimal human intervention once the corresponding contracts with local advertisers have been signed.

9. **Were the professionals from SHRINKInc. who stayed in Weirdonia employed by SHRINKInc. or by LOVEUPE? And what about the professionals from INGPLUMBERS who stayed in Weirdonia – were they employed by LOVEUPE or by INGPLUMBERS?**

Answer: Read the case carefully.

10. **Given that the psychologists and sexologists from SHRINKInc. were sent on site to WEIRDONIA to investigate what could potentially be wrong with the LOVECal app, please clarify what kind of activities were carried out specifically by these professionals on the investigation.**

Answer: This can be clearly inferred from the text of the case.

11. **Are there any technical services contracts between LOVEUPE and the companies SHRINKInc. and INGPLUMBERS?**

Answer: There is no service agreement in place between the different companies within the group.

- 12. What is the difference between the free plan and the paid plans (Lovecal Plus, Lovecal Gold, and Lovecal Platinum)? In any of the paid plans, is the removal of advertisements one of the main features? Is it relevant to understand the differences of remuneration of the LOVEcal app of the operations in each State?**

Answer: The different subscription plans refer to additions to the basic subscription model, such as "See Who Likes You" (view who has already liked your profile), "Passport" (change your location to connect with people worldwide), or "Unlimited Rewinds" (undo your last swipe). In no case do they involve removing ads in the few instances where Lovecal monetizes using this strategy.

- 13. Besides BINGENONIA, are advertisements also made available in other countries, such as CSUNONIA?**

Answer: Not so far.

- 14. Was LOVEUPE's permanent establishment in Weirdonia established solely for research purposes by SHRINKInc. and INGPLUMBERS researchers, or was it regularly or habitually used for LOVEUPE's business development?**

Answer: Stick to the facts of the case

- 15. Was there any sort of adaptation made from Swipe Ads and/or Display Ads in order to personalize its product to be used within the LOVEcal app in BINGENONIA? Are the ads displayed in local language, for instance?**

Answer: Please note that the online advertising monetization strategy is used exclusively in BINGENONIA. When this strategy was introduced in 2025, technical adjustments had to be made, and it was naturally decided to display the ads in the local language. However, since these technical aspects were resolved and contracts with local advertisers were signed, the monetization process has been functioning entirely automatically.

- 16. Were there other taxes, analogous in nature to income tax, paid by any of the companies in LOVERSAL Group in the countries of WEIRDONIA, BINGENONIA and CSUNONIA? If so, please clarify which ones.**

Answer: Stick to the facts of the case.

- 17. Did the employees of LOVEUPE, if any, and the employees of SHRINKInc. and INGPLUMBERS have the authority to: a) conclude contracts in the name of the enterprise; b) transfer ownership of, or grant the right to use, property owned by the enterprise or that the enterprise has the right to use; or c) provide services on behalf of the enterprise? Furthermore, in which country is the senior management of LOVEUPE located, i.e., individuals with powers to make strategic business decisions and issue binding instructions to the company?**

Answer: No. See answer to question 6.

- 18. Is INGPLUMBERS Inc. the permanent establishment (PE) established in WEIRDONIA? Does SHRINKInc. also have a facility in the country, or does it only send its professionals to provide services?**

Answer: This is part of the exercise. As regards the second question see answer to question 2.

- 19. Is there any relevant difference in the remuneration paid by local businesses to LOVEUPE for the different advertising programs (Swipe Ads x Display Ads in Explore)? If so, what is the main reason for this difference in remuneration?**

Answer: There are differences regarding the algorithm used for ad targeting.

- 20. The LOVECAL app works from a personalized interface adapted to the “specific traits” of the population of the country in which the app is offered. This leads one to understand that the data generated from the interaction between users is passed on to the app’s internal servers. However, does LOVECAL transmit data generated from user interactions to third parties for consideration?**

Answer: No.

- 21. Are MACRONONIA, WEIRDONIA, CSUNONIA, and BINGENONIA parties of the Vienna Convention on the Law of Treaties?**

Answer: Only BINGENONIA is not a party.

22. Are any of the DTCs covered by the The Multilateral Convention to Implement Tax Treaty-Related Measures to Prevent Base Erosion and Profit Shifting (MLI)?

Answer: Just the DTC between MACRONONIA and CSUNONIA is a Covered Tax Agreement under the MLI.

23. What is the hierarchy of tax treaties in relation to the domestic law of MACRONONIA?

Answer: Under the Constitution of MACRONONIA, treaties take precedence over domestic legislation.

24. Under BINGENONIA domestic law, are foreign payments of royalties and remuneration for technical services subject to withholding tax? If so, what is the applicable tax rate?

Answer: If you mean payments concerning technical services made by local taxpayers to non-resident service providers this information is already provided in the case.

25. Does MACRONONIA domestic legislation, or any of its international agreements, contain any anti-abuse clauses or laws to prevent tax evasion?

Answer: Concerning the treaties between MACRONONIA and the other relevant jurisdictions this can be inferred from the text of the case. As regards Macrononian domestic legislation, this is irrelevant for exercise.

26. Have there been any relevant precedent in BINGENONIA regarding the definition of fully automated services?

Answer: No.

27. In relation to the fully automated services that are been rendered in BINGENONIA were are located servers that run the software?

Answer: Not in BINGENONIA.

28. Under MACRONONIA domestic law, is there a definition of foreign source income?

Answer: No.

29. When the case, in the third paragraph, states that “Last year, the group’s accountants warned LOVEUPE’s CEO, CMO, and CTO...”, should we understand “Last year” to mean 2024 or 2025?

Answer: 2024. All the facts and taxes paid in WEIRDONIA, CSUNONIA and BINGENONIA refer to 2025. The dispute concerns the Corporate Income Tax of LOVEUPE in MACRONONIA in 2026.

- 30. Please confirm LOVEUPE's CEO, CMO, and CTO were not sent to WEIRDONIA to conduct research and adjust the dating app?**

Answer: Confirmed.

- 31. What is the country of tax residence of the companies SHRINKInc and INGPLUMBERS Inc., and do these countries have a double tax convention (DTC) with MACRONONIA?**

Answer: Both Companies are resident in MACRONONIA.

- 32. In what year were the employees of SHRINKInc and INGPLUMBERS Inc. employees sent to WEIRDONIA to conduct research and adjust the dating app?**

Answer: See answer to question 29.

- 33. On what exact dates did the employees of SHRINKInc and INGPLUMBERS Inc. enter and leave WEIRDONIA?**

Answer: See answer to question 1.

- 34. What was the commercial nature of the activity between SHRINKInc and INGPLUMBERS Inc. with LOVEUPE? Did the former provide an intra-group service to LOVEUPE, or did they enter into a cost contribution agreement?**

Answer: See answer to question 11.

- 35. What was the relationship between the employees of SHRINKInc and INGPLUMBERS Inc. with LOVEUPE? Who gave instructions to those employees?**

Answer: The instructions were given by LOVEUPE's technical staff and senior management.

- 36. The global revenue of 1600 Cowardeuros generated by LOVEUPE, mentioned in the first paragraph of the case, refers to which year?**

Answer: It is 1.600 million. It refers to the financial year covered by the latest available of the financial statements issued by the entity before the end of the 2025 tax period.

- 37. Could the clients of the advertising programs operated by LOVEUPE in BINGENONIA negotiate the terms and technical aspects of the implementation in the advertising contracts?**

Answer: There were certain margins for price negotiation with major advertisers, but the technical and commercial terms of the contracts are relatively standardized.

- 38. Is there any regulation, tax authority guidance, or case law in MACRONONIA that clarifies what should be understood by “positive income” under Article 22 of the Corporate Income Tax Act?**

Answer: Positive income refers to business profits and capital gains derived from the alienation of movable property forming part of the business property of a permanent establishment including such gains from the alienation of such permanent establishment.

- 39. When paragraph 1 of Article 22 of the Corporate Income Tax Act of MACRONONIA refers to “analogous nature to this tax,” should it be understood as referring to the income tax?**

Answer: Yes.

- 40. When the pleadings state that Benedictus Stolckholmsynd filed and paid 6.2 million in WEIRDONIA for the profits attributable to LOVEUPE’s PE in that country, should we understand that this tax corresponds to the 2024 or 2025 fiscal year, considering that Benedictus Stolckholmsynd was removed in early 2026 and may not have filed and pay the income tax return for fiscal year 2025 yet?**

Answer: The tax paid refers to the year 2025. It is true that Benedictus had been dismissed prior to the deadline for filing the tax return for that fiscal year, but a substantial portion of the payments had already been made in advance through the PAYE system in place in WEIRDONIA. In any case, it was Benedictus who handled the preparation, filing, and payment of the tax during 2025. This is, however, an issue irrelevant to the case.

- 41. Which fiscal year is the tax administration auditing, and, therefore, to which fiscal year do the 11.91 million Cowardeuros added to the taxpayer’s liability correspond?**

Answer: Obviously, it is 2026 — the fiscal year in which LOVEUPE attempted to claim the exemptions and deductions described in the case in its Corporate Income Tax return in MACRONONIA.

- 42. Just like CSUNONIA, are MACRONONIA, WEIRDONIA, and BINGENONIA also members of the OECD ?**

Answer. BINGENONIA is not.

- 43. Are CSUNONIA, MACRONONIA, WEIRDONIA, and BINGENONIA members of the United Nations?**

Answer: Yes.

- 44. Please confirm the taxes covered in CSUNONIA and MACRONONIA treaty (taxes**

covered), follow the identical wording of the OECD 2017 model treaty.

Answer: Article 2 of the treaty follows the exact wording of OECD 2017 Model with the nuances contained in the answer to question 4.

- 45. Can we assume that all domestic legislation applicable was enacted before the tax treaties mentioned in the case, so there is no potential issue of treaty override?**

Answer: No. The DST of CSUNONIA was enacted after the treaty.

- 46. In what manner does LOVEUPE execute contracts with local advertisers in BINGENONIA? Does the company have a duly authorized representative in BINGENONIA with legal capacity to sign such contracts on its behalf?**

Answer: LOVEUPE has no agent or representative in BINGENONIA.

- 47. Pursuant to BINGENONIA's domestic tax legislation, what is the applicable nominal corporate income tax rate in force in the country?**

Answer: This fact is irrelevant.

- 48. Does BINGENONIA explicitly classify advertising revenue as "technical services" under its domestic tax legislation?**

Answer: Stick to the facts and rules you have been provided with.

- 49. What specific legal basis did MACRONONIA's tax authorities invoke to deny the application of the tax exemption and tax credits?**

Answer: This is the main part of the exercise particularly when elaborating your arguments on behalf of the tax authorities.

- 50. Did the tax authorities formally request LOVEUPE to register a Permanent Establishment (PE) in WEIRDONIA?**

Answer: No.

- 51. Please confirm the amount that LOVEUPE billed to local businesses in BINGENONIA correspond to gross income of the entity?**

Answer: Confirmed.

- 52. Do CSUNONIA, MACRONONIA, WEIRDONIA, and BINGENONIA have signed any mutual agreement procedure?**

Answer: Stick to the facts of the case.

- 53. Macrononia and Csunonia are located in the continent of Museopia. Are Weirdonia and Bingenonia also part of the same continent? Do these countries belong to an economic bloc or a customs union? If so, what are the underlying rules they must oblige?**

Answer: No.

- 54. Considering that the “consolidated group for financial accounting purposes” is an option for companies in many countries, does LOVEUPE reported to be under this term? If so, once LOVEUPE has a lot of companies under its control, is there tax transparency between all of them? And to tax all these international companies, do Macrononia, Csunonia, Weirdonia and Bingenonia have CFC rules?**

Answer: As currently phrased, the question is incomprehensible and its relevance to resolving the case cannot be understood.

- 55. How did LOVERSAL report their gains with the LOVEcal app in Macrononia? Is the income tax return consolidated or does the company segregate the revenue from different subscription plans and/or ads earned abroad? Is there any source of revenue from the app other than subscription plans and/or advertising?**

Answer: LOVEUPE, as the legal and economic owner of the app, has reported all income derived from its exploitation in its Corporate Income Tax return. Please omit any reference or analysis regarding group taxation systems, as the case makes no mention of them.

- 56. Is the profile data collected by LOVECAL used on other activities that are not strictly correlated to the nature of the apps’ personalized operation which includes the ads and matchmaking system? Does this data provide any revenue or income directly to LOVEUPE?**

Answer: No.

- 57. Has LOVEUPE or any of its subsidiary companies paid corporate income tax in Csunonia, or only the digital services tax? What is Bingenonia’s Corporate Income Tax rate? Were the C€ 0.4 million collected from Bingenonia subscribers taxed in Macrononia as a part of income tax?**

Answer: Three different questions and three answers: No. Irrelevant. Yes.

- 58. Macrononia, Csunonia, Weirdonia and Bingenonia have bilateral treaties between them. So, what is the legal hierarchy in each country? Is there case law or domestic**

legislation to indicate the prevalence of international treaties over domestic law (or vice-versa)?

Answer: Treaties prevail over domestic law in all the jurisdictions involved.

59. What are the tax residency criteria for companies in Macrononia, Csunonia, Weirdonia and Bingenonia?

Answer: This is irrelevant. All companies are resident in the countries where they claim to be resident.

60. Are Macrononia, Csunonia, Weirdonia and Bingenonia members of the UN and signatories of the VCLT? And are Macrononia, Weirdonia and Bingenonia members of the OECD?

Answer: See answers to questions 42 and 43.

61. Does Macrononia's domestic legislation contain any anti-abuse clauses or laws to prevent tax evasion?

Answer: See answer to question 25.

62. How long was LOVEUPE's permanent establishment in WEIRDONIA, registered in 2025, declared to exist? Also, did LOVEUPE make some sort of contract in which it had declared a permanency on the Csunonian or Bingenonian territory? If so, how long the permanency on each state was declared?

Answer: There was no declaration in this regard.

63. Was there any LOVERSAL's fixed place of business (excluding the months INGPLUMBERS and SHRINKInc. employees were in the country) actively operating in Weirdonia? If so, for how long were they active? Also, do LOVEcal operations require a fixed place of business and infrastructure in the countries where the app operates?

Answer: This is a part of the exercise.

64. Does LOVEUPE or any company of the LOVERSAL Group, conduct in-depth studies regularly, or within a certain period, in the jurisdictions of Csunonia, Bingenonia and Weirdonia? Does the company have employees acting in person in these countries? If so, are these people capable of making decisions on behalf of the companies? For how long have they been established in these countries?

Answer: Stick to the facts of the case.

65. Were the ads implemented in Bingenonia also applied in Weirdonia and Csunonia?

Answer: No.

66. Are Macrononia, Csunonia, Weirdonia and Bingenonia signatories of an MLI and/or the Inclusive Framework? Do they follow the BEPS Actions?

Answer: See answers to questions 42 and 43. They are all members of the Inclusive Framework.

67. What was the profit obtained by LOVEUPE in Macrononia, Csunonia and Bingenonia during the taxable period being discussed in the case?

Answer: This can be inferred in the case. There are no other items of income if this is the question.

68. Do the SHRINKInc. and INGPLUMBERS Inc. employees act in Weirdonia on behalf of LOVEUPE or LOVERSAL? If they do so, do SHRINKInc. and INGPLUMBERS Inc. habitually conclude contracts (i) in the name of LOVEUPE, or (ii) for the transfer of the ownership of, or for the granting of the right to use, property owned by LOVEUPE or that LOVEUPE has the right to use, or (iii) for the provision of services by LOVEUPE?

Answer: See answers to questions 9, 11 and 46.

69. Were there any amounts being transferred from SHRINKInc. and INGPLUMBERS Inc. to the LOVERSAL Group? What about from the LOVERSAL Group to the LOVEUPE, were there any amounts being transferred? Did the group pay for services rendered by its subsidiaries, and, if so, were such payments under the arm's length principle?

Answer: There were no intragroup payments for services.

70. Are the financial transactions between LOVEUPE and local Bingenonian business subject to any taxation within the country, other than the DST?

Answer: There is no DST in BINGENONIA.

71. Article 9.2 of the Csunonia's Digital Services Tax, allows a consolidated group for financial accounting purposes to appoint one of its companies to pay the DST and



to comply with the accessory obligations. Has LOVEUPE nominated one of its companies or itself as responsible for the DST and other obligations?

No justification, no answer

72. How long did the SHRINKINC specialists remained in WEIRDONIA? Did this period exceed four months, or was it exactly four months?

No justification, no answer

73. Macrononia and Weirdonia have a tax treaty that follows Article 23B of the UN Model Tax Convention 2011. Macrononia and Csunonia follow the same stipulated in that Article. So, which method do the countries have accorded: “full exemption”, “exemption with progression”, “full credit” or “ordinary credit”?

No justification, no answer.

74. Can the accommodation facility used by SHRINKINC professionals be regarded as an “office” or fixed place of business, distinct from the recognized PE?

Answer: Stick to the facts of the case. This is part of the exercise.

75. Did the psychologists from SHRINKINC create a permanent establishment (PE) in WEIRDONIA?

Answer: Stick to the facts of the case. This is part of the exercise.

76. Does the fact that LOVEUPE does not have a permanent establishment in WEIRDONIA restrict the possibility of applying the exemption under Article 25bis?

Answer: Stick to the facts of the case. This is part of the exercise.

77. What are the main features of the Income Tax regime in MACRONONIA?

No justification, no answer.

78. Why does the tax administration in MACRONONIA not accept the deduction of income tax paid abroad for digital services?

Answer: Stick to the facts of the case. This is part of the exercise.

79. What is the precise scope or definition of “Corporate Tax” as used in MACRONONIA?

No justification, no answer.

80. What is the legal basis for rejecting deductions for taxes paid in CUSONIA and BINGENONIA, even though the double taxation treaties clarify such payments are deductible?

This is part of the exercise.

81. Following the audit with LOVEUP, the tax authority concluded that WEIRDONIA's income was not exempt, and taxes could not be credited. What provision or legal argument supports this conclusion?

This is part of the exercise.

82. Why was the tax paid in CSUNONIA not accepted as a credit, even though MACRONONIA's domestic law permits such a credit?

Stick to the facts of the case. This is part of the exercise.

83. Why was no tax paid in BINGENONIA on the €0.4 million received from local subscribers of LOVEcal? Is there a treaty provision or administrative guidance supporting this?

Stick to the facts of the case. This is part of the exercise.

84. Is there a double taxation treaty between MACRONONIA and BINGENONIA currently in force?

Stick to the facts of the case. Please read the case carefully.

85. What is the definition of "technical service" according to the MACRONONIAN Tax Administration?

Stick to the facts of the case. This is part of the exercise.

86. In BINGENONIA, clarify the operational details of the "Swipe Ads" and "Display Ads in Explore. Specifically, how are the ads targeted, and what user data is used for targeting?

No justification, no answer.

87. What specific content and functionality changes were implemented in WEIRDONIA as a result of the SHRINK Inc. report? Clarify the exact nature of these "Ten Weird Changes"

No justification, no answer.

- 88. About tax treaty between MACRONONIA and WEIRDONIA: Clarify the scope of "consultancy services" in Article 5(3)(b) of the tax treaty. Does it include the services provided by SHRINKInc. and INGPLUMBERS Inc.?**

Stick to the facts of the case. This is part of the exercise.

- 89. What is the definition of "technical services" under BINGENONIAN tax law? Clarify whether the services provided by LOVEUPE fall under this definition.**

Stick to the facts of the case. Please read the case carefully.

- 90. Clarify the "highest rates that could reasonably be expected" at which LOVEUPE has declared and paid taxes. What specific criteria were used to determine these rates?**

This is part of the exercise.

- 91. Provide a detailed breakdown of the 11.91 million C€ additional corporate tax liability assessed by MACRONONIA tax authorities. What specific income or transactions led to this additional liability?**

No justification, no answer.

- 92. In which jurisdictions are SHRINKInc. and INGPLUMBERS Inc. incorporated, located, deemed tax residents, or maintain their place of effective management?**

Stick to the facts of the case. This is part of the exercise.

- 93. Does LOVEUPE hold direct or indirect control over SHRINKInc. and INGPLUMBERS Inc.? What is the corporate and organizational structure of the business group known as LOVERSAL Group?**

No justification, no answer.

- 94. Where were the intellectual property rights and other originating intangible assets relevant for LOVECal app registered? Which entity is the direct holder of these assets?**

No justification, no answer.

95. Did LOVEUPE formally engage the services of SHRINKInc. and INGPLUMBERS Inc.? If so, how were the latter entities remunerated for their services?

No justification, no answer.

96. Did INGPLUMBERS Inc. effectively deploy personnel to perform work in the territory of WEIRDONIA? If so, what activities were carried out locally by those individuals?

No justification, no answer.

97. What activities were actually performed by employees of SHRINKInc. and INGPLUMBERS Inc. within the territory of WEIRDONIA? Were third parties engaged to carry out any portion of the services? If so, who executed the relevant contracts and on behalf of which entity?

No justification, no answer.

98. How did local business entities based in BINGENONIA contract advertising services from LOVEUPE? Who signed the respective agreements, and on behalf of which entity were the contracts executed?

No justification, no answer.

99. What is the corporate income tax rate in BINGENONIA?

No justification, no answer.

100. In CSUNONIA, WEIRDONIA, and BINGENONIA, is there a withholding income tax? If so, what is the applicable rate? Would any withholding income taxes in these three countries treat private individuals and legal entities differently as taxpayers?

No justification, no answer.

101. Between January and May 2025, what was the revenue earned by the LOVERSAL Group in WEIRDONIA?

No justification, no answer.

102. What accounts for the C€22 million difference between the €53 million in revenue earned and the C€31 million profit in WEIRDONIA? Would these correspond to deductible expenses?

No justification, no answer.

103. Considering the gross revenue of C€83 million in CSUNONIA and the total gross revenue of C€7.8 million in BINGENONIA, what are the respective profits before income tax?

No justification, no answer.

104. Please describe the calculation that results in a tax liability of C€11.91 million in MACRONONIA.

No justification, no answer.

105. Are all the countries involved signatories to the Vienna Convention on the Law of Treaties? If not, which one(s) are?

No justification, no answer.

106. Are all the countries signatories to the MLI ?

No justification, no answer.

107. Which jurisdictions are members of the OECD, UN, WTO, WCO and GATS?

Stick to the facts of the case. Please read the case carefully.

108. Are all the legal entities involved in the case tax opaque in all jurisdictions?

No justification, no answer.

109. Are the jurisdictions of MACRONONIA, CSUNONIA, WEIRDONIA, and BINGENONIA based on common law or civil law? Are there binding precedents on the same matters discussed in the case in those jurisdictions? Have the countries involved previously negotiated mutual agreement procedures (MAPs) on the same issues?

No justification, no answer.

110. In MACRONONIA, are there Transfer Pricing (TP) and/or Controlled Foreign Corporation (CFC) rules? If so, how does domestic legislation work?

No justification, no answer.