

Cfc Legislation Tax Treaties And Ec Law

Taxation of Intercompany Dividends Under Tax Treaties and EU Law
The Meaning of "enterprise", "business" and "business Profits" Under Tax Treaties and EU Tax Law
China-Europe Tax Treaties
Bilateral Tax Treaties and Protocol
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Multilateral Tax Treaties
The Impact of Tax Treaties and EU Law on Group Taxation Regimes
Schwarz on Tax Treaties
Multilingual Texts and Interpretation of Tax Treaties and EC Tax Law
Tax Treaties 2010
106-1 Hearing: Bilateral Tax Treaties and Protocol: Estonia-Treaty DOC. 105-55; Latvia-Treaty DOC. 105-57; Venezuela-Treaty DOC. 106-3; Denmark-Treaty DOC. 106-12; Lithuania-Treaty DOC. 105-56; Etc., S. Hrg. 106-356, October 27, 1999
Tax Treaties and Controlled Foreign Company Legislation: Pushing the Boundaries
Tax Treaties Pending Bilateral Tax Treaties and OECD Tax Convention
CFC Legislation, Tax Treaties and EC Law
Bilateral tax treaties and protocol
How to Design a Regional Tax Treaty and Tax Treaty Policy Framework in a Developing Country
Residence of Companies Under Tax Treaties and EC Law
Tax Treaty Law and EC Law
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this book is a detailed and comprehensive study on the taxation of cross border dividend distributions it first considers cross border dividend taxation in the context of eu law in this field issues such as the jurisprudence of the european court of justice the hindrance to the internal market caused by double taxation of dividends and the compatibility of dividend withholding taxes are dealt with next the book discusses the taxation of dividends under tax treaties in particular focusing on the definition of dividends in the oecd model convention and the meaning of the concept of beneficial owner as applied to dividends the application of domestic and agreement based anti abuse rules to dividends is thoroughly analysed finally the relevance of the non discrimination provision enshrined in art 24 of the oecd model convention to dividends as well as procedural issues relating to treaty relief and possible ways of improvement are taken into consideration individual country surveys provide an in depth analysis of the above issues from a national viewpoint in selected european and non european jurisdictions

the meaning of enterprise business and business profits under tax treaties and eu tax law comprising the proceedings and working documents of an annual seminar held in milan in november 2010 provides an in depth analysis of the meaning of these three essential concepts in relevant tax treaties and law the analysis starts from an eu tax law perspective with a particular emphasis on the european directives the above concepts are then considered from domestic tax law viewpoints the book then moves to tax treaty law most notably an examination of the history and interpretation of the concepts of enterprise business and business profits is presented starting from the works of the league of nations to the current oecd model tax convention next specific tax treaty issues are considered in particular the controversial issues concerning the interpretation of the notions of enterprise and enterprise of a contracting state are discussed also the concepts of profits and business profits are thoroughly reviewed the concept of enterprise in the context of the non discrimination clause laid down by art 24 of the oecd model tax convention is then examined individual country surveys provide an in depth analysis of the aforementioned concepts and issues from a national viewpoint in selected european and north american jurisdictions as well as in australia and japan the book concludes with a round table discussion among some of the most renowned international tax scholars on the desirability to change the oecd model tax convention and its commentaries this book is essential reading for all those dealing with issues of

taxation of enterprises engaged in cross border activities and can be considered a new cornerstone in the subject matter publisher s website

this book covers the tax treaties which the people s republic of china has signed with various nations of the european region this book is a collection of the treaties supplementary materials and selected implementing circulars it is edited and ordered according to geographical economic criteria and accompanied with integrated with tables domestic tax systems reports and accompanying circulars and treaty model texts this book has never been compiled for chinese tax treaties before providing a new resource for firms and researchers to access the materials with ease this book has the potential to be a part of a volume on china double tax treaties and the book will encompass the entirety of china s global tax treaties the intended readership of this book will be primarily professionals who are working in both the international accounting and legal industries these readers frequently reference the treaties through the course of their normal business for the purpose of forming optimum tax structures and corporate structuring however it is also foreseeable that this book will be of interest to academic researchers in multiple fields from geo politics accounting legal to economics

this book analyses the relationships between tax treaties and domestic law from a constitutional and an international point of view and how they can be improved in the fields of treaty override treaty residence and anti abuse measures it also shows how the issues raised by these relationships are resolved by tax administrations and courts in selected european and non european countries

the book is a result of a research project conducted at the department for austrian and international tax law at the university of economics and business administration in vienna the project s aim was to produce a draft multilateral tax treaty modelled on the oecd model income tax convention whilst examining in detail difficulties that arise in connection with the multilateralisation of the oecd model the expert papers also present a detailed analysis of the arguments for and against the conclusion of a multilateral tax treaty and of the various european law issues that arise in this context

should the income of a corporate group be taxed differently solely because the traditional structure of the income tax system considers each company individually taxation affects business decisions including location the form in which business is carried out and the efficient allocation of company resources disparities differences arising from the interaction of different tax systems and obstacles distortions created by domestic legislation arising from differences between domestic and cross border situations both become more acute when a business chooses to set up or acquire other companies thus forming a group usually operating in multiple jurisdictions responding to

such ever more common developments this book is the first in depth analysis of how tax treaties and eu law influence group taxation regimes among the issues and topics covered are the following analysis of the different tax group regimes adopted by different countries advantages and disadvantages of a variety of models application of the non discrimination provision of article 24 of the oecd model tax convention to group taxation regimes application of the fundamental freedoms of the tfeu to group taxation regimes following the three step approach adopted by the eu court of justice uncertainty raised by the landmark marks spencer case its interpretation and consequences to other group taxations regimes interrelations between tax treaties and eu law in the context of tax groups and per element approach the analysis considers concrete examples as well as relevant case law with its analysis of the standards required by the two sets of norms tax treaties and eu law and their interaction particularly in terms of non discrimination this book sheds clear light on ways to overcome the disparities and obstacles inherent in group taxation regimes as a thorough survey of the extent to which the interpretation of tax treaties and eu law affect group taxation regimes this book has no peers all taxation professionals whether working in eu member states or in eu trading partners will appreciate its invaluable insights and guidance

schwarz on tax treaties is the definitive analysis of tax treaties from united kingdom and irish perspectives and provides in depth expert analysis of the interpretation and interaction of those treaty networks with the european union and international law the sixth edition significantly develops the earlier work with enhanced commentary and is updated to include the latest uk irish domestic and treaty developments international and eu law including covered tax agreements modified by the beps multilateral instrument judicial decisions of ireland the uk and foreign courts on uk and irish treaties digital services tax treaty binding compulsory arbitration brexit and the eu uk trade and cooperation agreement taxpayer rights in exchange of information taxpayer rights in eu cross border collection of taxes attribution of profits to permanent establishments and eu dac 6 disclosure of cross border planning case law developments including uk supreme court in fowler v hmrc indian supreme court in engineering analysis centre of excellence private limited and others v cit australian full federal court in addy v cot french supreme administrative court in valueclick english court of appeal in irish bank resolution corporation v hmrc jj management and others v hmrc united states tax court in adams challenge v cir uk tax tribunals in royal bank of canada v hmrc lloyd webber v hmrc esso exploration and production v hmrc glencore v hmrc mccabe v hmrc padfield v hmrc davies v hmrc uddin v hmrc english high court in minera las bambas v glencore kotton v first tier tribunal and cjeu in n luxembourg i and others the danish beneficial ownership cases État belge v pantochim college pension plan of british columbia v finanzamt münchen hb v istituto nazionale della previdenza sociale about the author

jonathan schwarz ba llb witwatersrand llm uc berkeley ftii is an english barrister at temple tax chambers in london and is also a south african advocate and a canadian and irish barrister his practice focuses on international tax disputes as counsel and as an expert and advises on solving cross border tax problems he is a visiting professor at the faculty of law king s college london university he has been listed as a leading tax barrister in both the legal 500 for international corporate tax and chambers guide to the legal profession for international transactions and particular expertise in transfer pricing he has been lauded in who s who legal uk bar for his brilliant handling of cross border tax problems in chambers guide he is identified as the double tax guru with extraordinary depth of knowledge and experience when it comes to tax treaty issues and is a creative thinker and a clear and meticulous writer

the book identifies linguistic issues arising in bilateral income tax conventions and presents an in dept analysis of tax treaty policies on multilingualism and the administrative practice and case law on the issues raised by the translation of treaties individual country surveys discuss the use of legal concepts including those that do not exist in the legal system of one of the two contracting states and the way such concepts should be interpreted in such state e g trust further the use of concepts in one state that are similar but not identical to a treaty concept that is well known only in the other state e g droit d auteur vs copyright are presented the book also includes special reports on multilingual issues under both art 33 of the vienna convention and art 3 2 of the oecd model convention and commentaries finally a specific chapter is devoted to the eu law aspects and a review of the jurisprudence of the european court of justice ecj

tax treaties considers the practical interpretation of the uk s double tax treaties and domestic rules concerning relief from double taxation as they relate to the taxation of income in the uk on both uk resident and non uk resident companies the work also discusses article by article the oecd and un model treaties and commentary covering key case law surrounding the interpretation of double tax treaties also contained in the text is a chapter dealing with key eu treaty matters as they relate to uk corporation tax featuring over 100 worked examples this comprehensive work focuses on the practical application of the uk domestic and treaty law as well as containing coverage on royalties licence payments permanent establishment and much more allowing the practitioner to give more succinct transactional advice

in depth analysis of the potential conflict between cfc legislation and tax treaties the book also evaluates the potential conflict between the cfc legislation found in european union countries and the ec treaty

compilation of 23 national reports dealing with domestic cfc provisions and the influence of tax treaties and ec law on cfc legislation and a summarising general report

originating from a joint conference on cfc legislation in rust austria from 3 6 july 2003

hearing to consider bilateral income tax treaties between the u s and estonia latvia lithuania venezuela denmark italy and slovenia as well as an estate tax protocol with germany witnesses byron l dorgan senator from north dakota fred f murray v p for tax policy national foreign trade council wash d c lindy l paull chief of staff joint committee on taxation u s congress robert a underwood u s delegate from guam and philip r west international tax counsel u s dept of the treasury website addresses for explanation of treaties

a well designed regional tax treaty to which developing countries are signatories will include provisions securing minimum withholding taxes on investment income and technical service fees a taxing right in respect of capital gains from indirect offshore transfers and guarding against treaty shopping a tax treaty policy framework national or regional that specifies the main policy outcomes to be achieved before negotiations commence would enable developing countries with more limited expertise and lower capacity for tax treaty negotiations to avoid concluding problematic tax treaties this note provides guidance for members of regional economic communities in the developing world on what should and should not be included in a regional tax treaty and how to design on a common tax treaty policy framework for use in negotiations of bilateral tax treaties with nonmembers

deals with issues and problems raised by residence of companies for tax purposes including detailed analysis from a national viewpoint in selected european and north american jurisdictions australia and south africa

there is an immense tax treaty network between european union member states and third countries these tax treaties are bilateral conventions governed by international law at the same time these agreements are part of the internal law of the various member states european community ec law has supremacy over domestic law and therefore over tax treaties as well consequently tax treaties must conform with ec law this book examines the areas of tension between ec law and tax treaty law since most rules of primary and secondary law are directly applicable they can substantially impact the implementation of tax treaty provisions and consequently result in serious practical ramifications as part of its analysis this work devotes particular attention to the growing number of decisions of the european court of justice concerning fundamental freedoms and direct taxation thus this book provides an up to date and comprehensive analysis of the interaction of national tax law double tax treaties and the ec treaty

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