

ibfd tax research platform

ibfd tax research platform stands as a premier resource for tax professionals, researchers, and academics seeking comprehensive and authoritative information on international taxation. This platform offers an extensive collection of tax laws, treaties, regulations, and expert commentary that cover global tax jurisdictions in depth. Designed to facilitate accurate and efficient tax research, the IBFD tax research platform integrates cutting-edge technology with an expansive database, ensuring users have access to the latest updates and historical tax data. Its features include detailed country tax guides, multinational tax planning resources, and tools for analyzing cross-border tax issues. This article explores the core components, benefits, and practical applications of the IBFD tax research platform, aiming to provide a thorough understanding of its value in the tax research landscape. The following sections will delve into the platform's key features, user interface and accessibility, content scope, and advantages for professionals.

- Overview of the IBFD Tax Research Platform
- Key Features and Functionalities
- Content and Coverage
- Benefits for Tax Professionals and Researchers
- Accessibility and User Experience
- Integration with Other Tax Tools

Overview of the IBFD Tax Research Platform

The IBFD tax research platform is an advanced digital resource developed by the International Bureau of Fiscal Documentation, catering primarily to tax professionals worldwide. It serves as a centralized hub for accessing reliable tax information from more than 150 countries, encompassing direct and indirect tax matters. The platform is widely recognized for its authoritative content, which is continuously updated by expert tax analysts and scholars. Its comprehensive approach enables users to navigate complex tax regulations, treaties, and rulings with confidence and precision. The platform supports various research needs, whether for corporate tax planning, academic research, or compliance purposes.

History and Development

Since its founding, IBFD has been committed to delivering high-quality tax information. The digital platform evolved from traditional print publications into a sophisticated online tool that leverages modern technology to enhance accessibility and usability. Over the years, IBFD has expanded its jurisdictional scope and enriched its content offerings, positioning the platform as a global leader in tax research solutions.

Target Audience

The primary users of the IBFD tax research platform include international tax consultants, legal advisors, corporate tax departments, government officials, and academic researchers. Each group benefits from tailored content that addresses their specific requirements, such as treaty analysis, transfer pricing guidelines, or cross-border tax compliance.

Key Features and Functionalities

The IBFD tax research platform incorporates a suite of powerful tools designed to streamline tax

research and enhance decision-making. Its features combine extensive databases with user-friendly interfaces and intelligent search capabilities.

Advanced Search and Filtering

The platform offers an advanced search engine that allows users to pinpoint relevant documents quickly by applying multiple filters, including jurisdiction, tax category, document type, and publication date. This precision reduces research time and improves the accuracy of results.

Tax Treaties and Multilateral Instruments

One of the platform's standout features is its comprehensive collection of bilateral and multilateral tax treaties. Users can access full texts, protocol amendments, and commentary, facilitating intricate treaty interpretation and application.

Country Tax Guides and Practical Tools

IBFD provides detailed country tax guides that summarize key tax rules, rates, and regulations for each jurisdiction. Additionally, practical tools such as tax calculators, cross-border tax comparison matrices, and transfer pricing checklists support tax planning and compliance activities.

- Extensive document repository including legislation, rulings, and case law
- Regular updates reflecting recent tax law changes and international developments
- Integration of expert analyses and interpretative notes
- Customizable alerts and saved searches for ongoing monitoring

Content and Coverage

The IBFD tax research platform's content is vast and meticulously curated, ensuring comprehensive coverage of all significant aspects of international taxation. It houses primary source documents and secondary analyses, providing a holistic resource for users.

Jurisdictional Coverage

With tax data from over 150 jurisdictions, the platform supports research on a global scale. It covers major economies as well as emerging markets, enabling users to address tax matters in diverse regulatory environments.

Tax Topics and Categories

The coverage includes a wide array of tax subjects such as corporate income tax, VAT/GST, withholding tax, transfer pricing, tax treaties, and anti-avoidance measures. This breadth allows for cross-disciplinary research and comprehensive tax planning strategies.

Expert Commentary and Analysis

Beyond raw data, the platform offers insightful commentary from recognized tax experts. These analyses help interpret complex provisions and reflect on recent developments, enhancing users' understanding and application of tax rules.

Benefits for Tax Professionals and Researchers

Utilizing the IBFD tax research platform delivers multiple advantages that contribute to improved

efficiency, accuracy, and strategic insight in tax-related work.

Time Savings and Efficiency

The integrated search tools and curated content reduce the time spent locating relevant tax information. This efficiency is critical for meeting tight deadlines and managing complex projects.

Enhanced Accuracy and Compliance

Access to up-to-date and authoritative sources minimizes risks of errors and ensures compliance with current tax laws and international standards. This reliability is essential for mitigating legal and financial risks.

Support for Complex Tax Situations

For multinational corporations and cross-border transactions, the platform's detailed treaty and transfer pricing resources provide indispensable support in navigating intricate tax environments.

Professional Development and Research

Tax academics and professionals benefit from the platform's extensive analyses and scholarly resources, which aid in research, publication, and continuous learning.

Accessibility and User Experience

The IBFD tax research platform prioritizes user accessibility and a seamless experience to accommodate diverse needs and technological preferences.

Multi-Device Compatibility

The platform is accessible via desktop, tablet, and mobile devices, allowing users to conduct research anytime and anywhere. This flexibility supports dynamic work environments and remote collaboration.

Intuitive Interface and Navigation

Designed with usability in mind, the platform features a clean layout and logical navigation paths. Users can easily customize their workspace, save searches, and organize research materials efficiently.

Customer Support and Training

IBFD offers comprehensive customer support services, including tutorials, webinars, and personalized assistance. These resources help users maximize the platform's capabilities and stay current with updates.

Integration with Other Tax Tools

The IBFD tax research platform can be integrated with various external tax and financial software, enhancing its utility and enabling streamlined workflows.

Data Export and API Access

Users can export data in multiple formats for use in tax compliance software, financial models, or internal databases. API access allows for automated data retrieval and integration into existing systems.

Compatibility with Tax Planning Software

The platform complements corporate tax planning tools by supplying reliable legal and regulatory data, which supports accurate modeling and scenario analysis.

Collaboration Features

Shared workspaces and document collaboration functionalities facilitate teamwork among tax professionals and departments, improving communication and project management.

Frequently Asked Questions

What is the IBFD Tax Research Platform?

The IBFD Tax Research Platform is an online resource providing comprehensive and up-to-date international tax information, including treaties, laws, regulations, and expert analysis for tax professionals.

Who can benefit from using the IBFD Tax Research Platform?

Tax professionals, accountants, lawyers, policymakers, and academics can benefit from the IBFD Tax Research Platform as it offers detailed international tax data and insights essential for cross-border tax planning and compliance.

Does the IBFD Tax Research Platform cover global tax treaties?

Yes, the platform includes a comprehensive database of international tax treaties, including bilateral treaties, multilateral agreements, and commentary to help users understand treaty provisions.

How frequently is the IBFD Tax Research Platform updated?

The IBFD Tax Research Platform is updated regularly to reflect the latest changes in tax legislation, treaties, case law, and expert commentary from around the world.

Can users access country-specific tax laws on the IBFD platform?

Yes, the platform provides detailed country-specific tax laws, regulations, and rulings, enabling users to conduct in-depth research on individual jurisdictions.

Is there a mobile app available for the IBFD Tax Research Platform?

As of now, IBFD primarily offers its Tax Research Platform via web access; users should check IBFD's official site for any updates regarding mobile applications.

What types of tax topics are covered by the IBFD Tax Research Platform?

The platform covers a wide range of tax topics including corporate tax, VAT/GST, transfer pricing, personal income tax, estate tax, and international tax planning.

Does IBFD offer training or support for using the Tax Research Platform?

Yes, IBFD provides training sessions, webinars, and customer support to help users maximize the benefits of the Tax Research Platform.

Can the IBFD Tax Research Platform be integrated with other tax software?

IBFD offers API options and integration capabilities for certain products, but users should contact IBFD directly to learn about specific integration possibilities.

How does IBFD ensure the accuracy and reliability of its tax data?

IBFD employs a team of international tax experts who continuously review, update, and verify all data, ensuring that the Tax Research Platform provides accurate and reliable tax information.

Additional Resources

1. International Taxation and the IBFD Research Platform

This book offers a comprehensive introduction to international taxation using the IBFD tax research platform. It guides readers on how to efficiently navigate the platform to find relevant tax treaties, laws, and commentaries. Ideal for tax professionals and students, it emphasizes practical strategies for research and analysis in cross-border tax matters.

2. Mastering Transfer Pricing with IBFD Resources

Focused on transfer pricing regulations worldwide, this book leverages the extensive IBFD database to provide insights into compliance and planning. It explains key concepts, methods, and documentation requirements, supported by real-world examples extracted from IBFD's country profiles and case studies. Readers will gain a solid understanding of transfer pricing challenges and solutions.

3. Cross-Border Tax Planning: Strategies Using IBFD

This title explores effective tax planning strategies in an international context, utilizing the IBFD platform's wealth of information. It covers treaty benefits, anti-avoidance rules, and the impact of recent global tax reforms. The book is a practical guide for advisers seeking to optimize tax positions while ensuring compliance.

4. Tax Treaties and Double Taxation Relief: An IBFD Perspective

Delving into the intricacies of tax treaties, this book explains how to use the IBFD tax treaty database to interpret provisions and understand their application. It discusses the negotiation, implementation, and updating of treaties, with numerous examples highlighting common issues and solutions. A must-have resource for treaty analysts and international tax consultants.

5. Indirect Taxes Worldwide: Insights from IBFD

Covering VAT, GST, and other indirect taxes, this book utilizes IBFD's extensive country-by-country tax guides to provide a global overview. It discusses registration, compliance, and dispute resolution processes across jurisdictions. Tax practitioners will find it useful for comparing indirect tax regimes and staying updated on legislative changes.

6. Tax Compliance and Reporting in the IBFD Database

This book focuses on tax compliance obligations and reporting requirements internationally, drawing heavily on IBFD's authoritative content. It provides detailed explanations of filing deadlines, documentation standards, and penalties. The practical approach helps tax professionals manage compliance risks efficiently.

7. Global Tax Policy Developments: Tracking Changes with IBFD

Offering an analysis of current trends in global tax policy, this book shows how to monitor updates and reforms through the IBFD platform. It covers topics such as BEPS, digital taxation, and environmental taxes, highlighting their impact on multinational enterprises. The book serves as a timely resource for policy analysts and corporate tax planners.

8. Corporate Taxation Strategies Using IBFD Data

This work provides an in-depth look at corporate taxation principles worldwide, enhanced by IBFD's rich data sets. It discusses tax incentives, depreciation rules, and loss utilization in various countries. Tax advisors and corporate finance professionals will benefit from the comparative analysis and strategic insights.

9. Resolving International Tax Disputes with IBFD Tools

Focusing on dispute resolution mechanisms, this book demonstrates how the IBFD platform can assist in understanding mutual agreement procedures, arbitration, and litigation. It includes case studies and practical tips for managing cross-border tax controversies. The guide is essential for tax attorneys and dispute resolution specialists.

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ibftd tax research platform: European VAT and the Sharing Economy Giorgio Beretta, 2019-10-24 A breadth of new digital platforms has dramatically expanded the range of possibilities for exchanging anything required by business or personal needs from accommodation to rides. In the virtual marketplaces shaped and ruled by these novel matchmakers, rather than by a single centralized entity, value is created through the granular interaction of many dispersed individuals. By allowing instantaneous and smooth interaction among millions of individuals, platforms have indeed pushed the digital frontier farther and farther, so as to include within it even services once not capable of direct delivery from a remote location such as accommodation and passenger transport. Legal disruption is also underway with foundational dichotomous categories, such as those between suppliers and customers, business and private spheres, employees and self-employed, no longer viable as organizational legal structures. This is the essential background of the first book to relate what is synthetically captured under the umbrella definition of ‘sharing economy’ to key features at the core of European Value Added Tax (EU VAT) and to look at the feasibility of a reformed EU VAT system capable of addressing the main challenges posed by these new models of production, distribution and consumption of goods and services. Specifically, the study analyses five legal propositions underpinning the current EU VAT system as the following: taxable persons; taxable transactions; composite supplies; place of supply rules; and liability regimes for collection and remittance of VAT. Exploration of these five legal propositions is meant to assess the practical feasibility of shoehorning the main sharing economy business models – notably, those available in the accommodation and passenger transport sectors – into the framework of existing EU VAT provisions. The author further draws on the normative standards of equality, neutrality, simplicity, flexibility and proportionality to test the ‘reflexes’ of the current EU VAT system in the sharing economy domain. Opportunities for reform of the current EU VAT system are in turn evaluated with each chapter including cogent proposals in the form of incremental and targeted amendments to the current EU VAT provisions. As the first comprehensive analysis of the treatment of the sharing

economy for VAT purposes, the book provides not only a theoretical framework for future studies in the tax field but also indispensable practical guidance for VAT specialists confronting daily with the many challenges ushered in by the sharing economy. Moreover, the various solutions and recommendations advanced in the book offer valuable insights to international and national policymakers dealing with similar issues under other VAT systems.

ibfd tax research platform: The Taxation of Fees for Technical Services on the Basis of Article 12A UN Model Convention David Orzechowski-Zölzer, 2024-05-21 Although rules on the allocation of taxing rights for fees for technical services have been provided for in bilateral tax treaties by African, Asian, and South American countries for decades, it was only in the 2017 update that the UN Model Tax Treaty included Article 12A on the matter, thus suggesting its inclusion in the tax treaty network of its Member States. Consequently, from a cross-border perspective, the interpretation of Article 12A is of great importance for both taxpayers and tax authorities. This book presents the first comprehensive analysis of the scope of technical services in comparison to ordinary (non-technical) services and the differentiation between Article 12A and other allocation rules of the UN Model. The book's analysis focuses on the interpretation of the concept of technical services by examining the historical evolution of Article 12 of the OECD and UN Models and the systematic context in which it is embedded. Aspects of this analysis examined include the following: the base-erosion principle as justification for establishing source taxing rights without the physical presence of the service provider in the state in which fees for technical services arise; whether the term 'technical' is sufficiently defined in the Commentaries to the UN Model or whether it shall be ascribed a different meaning to increase legal certainty for tax authorities and taxpayers; relevance of the OECD Model and its Commentaries as the basis for the UN Model and its Commentaries; rules of precedence concerning the application of Article 12A in relation to the other allocation rules of the UN Model; the connection between royalties and fees for technical services; application of Article 12A UN Model to challenges arising from the digitalized economy; and the allocation of taxing rights for fees for technical services rendered in a third state. Tax treaties of selected African countries are examined, as these countries were the earliest adopters of the concept of fees for technical services into their tax treaty network. The book also provides an overview of literature and jurisprudence on country practices in Brazil, India, and other countries, as well as relevant documents of international organizations. This book provides practitioners, government officials, and academics with a deep understanding of the interpretation and application of Article 12A UN Model. It will prove of great value in preparing for tax treaty negotiations and also in informing and advising enterprises that intend to conduct business in developing countries through the provision of specialized services.

ibfd tax research platform: Modernizing Local Government Taxation in Indonesia Asian Development Bank, 2022-03-01 In Indonesia, the provincial, city, and regency governments typically rely on the central government for financial support. A shift toward the collection of their own tax revenues would strengthen local governments' autonomy and encourage accountability to their communities. During 2015–2020, the Tax Revenue Administration Modernization and Policy Improvement in Local Governments (TRAMPIL) project, supported by the Asian Development Bank, provided technical assistance to help Indonesia's subnational governments collect more locally sourced tax revenues. This report describes the challenges and achievements of TRAMPIL project activities. It presents TRAMPIL's policy recommendations in the context of Indonesia's economic and legal parameters on regional autonomy.

ibfd tax research platform: Foundations of Taxation Law 2022 Stephen Barkoczy, 2022-01-25 *Foundations of Taxation Law* provides a clear and comprehensive introduction to the policy, principles and practice underpinning the Australian taxation system. Designed as an introductory guide for law and business students as well as tax practitioners, the text focuses on general principles, blending policy issues, taxation theory, technical 'black letter law' and commercial practice into a succinct, principled text. Topics have been developed in a logical, structured order and are cross-referenced to specific provisions in the legislation and relevant cases so that readers

can easily find the source of the law. The text includes approximately 400 examples and dozens of diagrams and tables that condense the law and clarify difficult concepts. This fourteenth edition has been substantially revised and restructured to take account of many important legislative reforms, case law developments, administrative changes and policy announcements. It is designed to be used in conjunction with the Core Tax Legislation and Study Guide 2022.

ibfd tax research platform: Cross-Border Taxation of Permanent Establishments Andreas Waltrich, 2016-04-20 The permanent establishment (PE) is a legal form of cross-border direct investment whereby a business presence is maintained as an integral part of the foreign investor. Due to the growing intensity and complexity of international business relations, the PE definition and the allocation of profits between head units and PEs have become highly contentious, especially from the perspectives of the major emerging economies of the BRIC countries (Brazil, Russia, India, and China). Unsurprisingly, the potential for tax avoidance and the scrutiny of tax authorities have increased enormously. Against this background, this work illustrates and compares the OECD Model Tax Convention with country-specific source taxation rules, focusing on possible tax system changes and offering reform proposals. Emphasizing the taxable implications of the various rules upon country-specific PE concepts, the author's treatment covers such issues and topics as the following: - the PE definition of the OECD MC and from the perspective of selected countries; - allocation of business profits under the Authorised OECD Approach (AOA); - avoidance of PE status; - implementation of a service PE proposal; - construction site PEs established by subcontractors; - existence of an agency PE; and - the OECD project on Base Erosion and Profit-Shifting (BEPS). The author uses simulated cross-border national and treaty cases to highlight qualification conflicts, thus reinforcing his detailed discussion of source taxation rules of business profits and relevant case law in Germany, the United States, and the BRIC states. There is also a checklist detailing how companies can avoid unintentionally setting up a PE. The author's deeply informed proposals provide much-needed guiding tax criteria and open the way to greater feasibility and transparency in PE taxation. Because the definition of PEs has enlarged and the treatment of profit allocation has become more complex, the clarification of the PE concept presented in this book is of inestimable importance for lawyers, officials, policymakers, and academics concerned with international business taxation in any jurisdiction.

ibfd tax research platform: Tax and Government in the 21st Century Miranda Stewart, 2022-09-08 A broad, accessible, evidence-based analysis of tax law and how democratic tax states are confronting today's global digital challenges.

ibfd tax research platform: Beneficial Ownership in International Tax Law Angelika Meindl-Ringler, 2016-06-07 In international tax law, the term 'beneficial ownership' refers to which parties involved in a cross-border transaction are entitled to tax treaty benefits. However, determining beneficial ownership is a complex and often disputed issue, subject to different meanings in different countries. Archival research on its early use in tax treaties and in the developing OECD Model reveals that its meaning has changed dramatically over the decades, leading to new interpretations significantly affecting current tax practice and scholarship. This book, dedicated to establishing how beneficial ownership should ideally be interpreted, compares the use and interpretation of beneficial ownership, both current and historical, in a wide range of national jurisdictions as well as the EU, ultimately shedding a clearer light than has heretofore been available on the meaning of the term. In her very thorough analysis of the application of beneficial ownership, the author touches on such aspects as the following: - historical development of the beneficial ownership requirement as used in tax treaties and in the OECD Model Tax Convention on Income and on Capital; - rules of double taxation conventions; - application of the OECD's Action Plan on Base Erosion and Profit-Shifting (BEPS); - the problem of so-called 'white income'; - use of the substance-over-form principle; - attribution-of-income rules; and - the role of agents, nominees, and conduit companies. Specific analysis of the use and interpretation of beneficial ownership in a domestic law and treaty context in numerous jurisdictions - with particular emphasis on the United Kingdom, Australia, the United States, and Germany - is a major feature of the presentation. As a

thorough guide to determining whether a person claiming tax treaty benefits is the true owner - and which parties are excluded from treaty benefits and to what extent - this book will be of immeasurable value to lawyers, tax authorities, policymakers, and other professionals working with taxable international transactions of any kind.

ibfd tax research platform: Revenue Statistics in Latin America and the Caribbean 2019 OECD, Economic Commission for Latin America and the Caribbean, Inter-American Center of Tax Administrations, Inter-American Development Bank, 2019-09-06 This report compiles comparable tax revenue statistics over the period 1990-2017 for 25 Latin American and Caribbean economies.

ibfd tax research platform: Beneficial Ownership in Tax Law and Tax Treaties Pablo A Hernández González-Barreda, 2020-05-28 This book explores the concept of beneficial ownership in equity law, the domestic tax laws of the United Kingdom, Canada and the United States, as well as its varied and increasing uses in international tax law. By analysing the evolution of beneficiary rights in equity and the use of beneficial ownership wording in tax law, the book draws a roadmap for dealing with beneficial ownership in both national and international tax law. This approach highlights those common misconceptions that can be avoided by understanding the origins of the concept and its engagement with equity, as well as the differences with tax law. However, the book does not limit itself to dealing with theoretical discussion, but also offers an instructive and detailed practical case study. Offering both academic commentary and a practitioner focus, the book will be of the utmost interest to scholars and practitioners from common and civil law countries dealing with tax and estate law, particularly given beneficial ownership's increasing relevance.

ibfd tax research platform: Taxation, International Cooperation and the 2030 Sustainable Development Agenda Irma Johanna Mosquera Valderrama, Dries Lesage, Wouter Lips, 2021-03-29 This open access volume addresses the link between international taxation, the 2030 Sustainable Development Agenda and the medium-term revenue strategy concept. It also analyses how countries and governments can reinforce this link in current and future initiatives in international taxation, including the base erosion profit shifting project initiated by the Organization for Economic Co-operation and Development with the political mandate of the G20. It discusses the 2030 Sustainable Development Agenda that are relevant for taxation and assesses the current work done by international organizations, regional tax organizations and countries to achieve these Sustainable Development Goals. The contributions to this volume provide an interdisciplinary mix of expertise in tax law, international political economy, global governance and international relations. Through these different perspectives, this volume provides an elaborate reference and evaluation framework for multilateral cooperation on tax and development to strengthen the revenue system of developed and developing countries. This topical volume is of interest to students and researchers of the social sciences, law and economics, as well as policy makers working on taxation.

ibfd tax research platform: Strategic Approach to Transfer Pricing Disputes Through Mediation under the MAP Leticia Cristofolini, 2025-07-17 Effective dispute resolution, efficiency, and legal certainty are crucial in the complex world of transfer pricing. This innovative book presents a structured framework for incorporating mediation into the Mutual Agreement Procedure (MAP), offering a solution for satisfactory, speedy, and fair settlements. In this context, the author analyzes the challenges of resolving transfer pricing disputes, assesses existing mechanisms, and demonstrates ways to overcome the MAP's constraints and achieve better settlements for both taxpayers and tax administrations. Aspects of transfer pricing and dispute resolution covered include: transfer pricing risk management; compliance with diverse transfer pricing regulations across different jurisdictions; alignment with the arm's length principle; critical evaluation of the MAP's shortcomings; establishment of clear deadlines for MAP stages; elimination of upfront payment of challenged taxes; selection of mediators with expertise in transfer pricing; and provisions safeguarding confidentiality throughout the procedure. Based on these insights, the author advocates for key changes in domestic laws and policies of countries to enhance flexibility in navigating transfer pricing disputes in the most efficient, satisfactory, and cost-effective manner. This book presents a comprehensive and systematic framework, designed to benefit jurisdictions,

taxpayers, and tax professionals seeking more certainty and a more transparent, simplified, and efficient approach to dispute resolution. Tax professionals, legal practitioners, policymakers, tax authorities, and multinational enterprises will all discover a transparent and inclusive dispute resolution framework that guarantees superior results and ensures more effective implementation of international tax standards while enabling states to collect their fair share of taxes within the evolving international tax landscape.

ibfd tax research platform: *Schwarz on Tax Treaties* Jonathan Schwarz, 2021-09-28 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'.

ibfd tax research platform: *Taxation of Cross-Border Dividends Paid to Individuals from an EU Perspective* Erwin Nijkeuter, 2012-08-01 This book is the first in-depth study to analyze the circumstances in which the freedom of establishment or free movement of capital may apply to the cross-border distribution of dividends. It covers both the positive integration set forth by the European Commission and the Member States and the negative integration developed by the European Court of Justice. The author discusses such elements of these integration measures as the following: economic double taxation (two different subjects pay tax on the same profit); juridical double taxation (two different states tax one and the same person for the same income); exemption, credit, and other techniques adopted by States to avoid double taxation; division of taxing rights between two States with respect to dividend income; prevention of juridical double taxation by bilateral tax conventions; Member States' mitigation of economic double taxation; double exemption as an unplanned outcome of double taxation prevention measures; and order of precedence between freedom of establishment and free movement of capital. The analysis treats relevant provisions the OECD Model Tax Convention in detail, as this model is widely used by national tax authorities in connection with international taxation of dividends. It also examines pertinent initiatives launched

by the European Commission up to and including its consultation paper of January 28, 2011. In addition to its scrutiny of the disparities in cross-border dividend taxation within the European Union, this book stands out for its detailed coverage of the progress made in resolving these challenging taxation issues. It is sure to be welcomed by investors, corporate counsel, and national revenue authorities.

ibfd tax research platform: Hybrid Entities in Tax Treaty Law Sriram Govind, Jean-Philippe Van West, 2020-09-03 Tax treaty law and EU tax law in connection with hybrid entities Hybrid entities have traditionally been used as an avenue for international tax planning, and extending benefits under tax treaties to such entities has been a source of controversy for many years now. Although the OECD Partnership Report provided solid policy footing on this issue, there was still no common legal basis that countries could rely on for such positions. The increasing focus of countries towards the curbing of tax avoidance and abuse involving hybrid mismatch arrangements culminated in a specific action plan in the BEPS Project being dedicated to the design of domestic rules and the development of treaty provisions that would neutralize the tax effects of such arrangements. This volume provides an in-depth analysis of various aspects of this topic. It is divided into two parts – the first dealing exclusively with tax treaty issues arising in connection with hybrid entities and the second dealing with EU tax law issues surrounding hybrid entities. The former part comprises chapters analysing how tax treaties have historically dealt with this issue with a focus on domestic court jurisprudence, the positions in the OECD and the UN Model Conventions, the developments that have come about owing to the BEPS Project, and the impact of several existing measures, regimes, and vehicles on these tax treaty provisions. The latter part comprises chapters on how hybrid entities are dealt with under primary EU law, under various secondary law directives including the newly enacted Anti-Tax Avoidance Directives, and an analysis of policy solutions offered in this direction.

ibfd tax research platform: *A Firm Lower Bound: Characteristics and Impact of Corporate Minimum Taxation* Aqib Aslam, Maria Delgado Coelho, 2021-06-08 This paper examines the role of minimum taxes and attempts to quantify their impact on economic activity. Minimum taxes can be effective at shoring up the corporate tax base and enhancing the perceived equity of the tax system, potentially motivating broader taxpayer compliance. Where political and administrative constraints prevent reforms to the standard corporate income tax, a minimum tax can help mitigate base erosion from excessive tax incentives and avoidance. Using a new panel dataset that catalogues changes in minimum tax regimes over time around the world, firm-level analysis suggests that the introduction or reform of a minimum tax is associated with an increase in the average effective tax rate of just over 1.5 percentage points with respect to turnover and of around 10 percent with respect to operating income. Minimum taxes based on modified corporate income lead to the largest increases in effective tax rates, followed by those based on assets and turnover.

ibfd tax research platform: *Combating Fiscal Fraud and Empowering Regulators* Brigitte Unger, Lucia Rossel, Joras Ferwerda, 2021 Combating Fiscal Fraud and Empowering Regulators analyzes the impact of new international tax regulations on the scope and scale of tax evasion, tax avoidance, and money laundering

ibfd tax research platform: *Research Handbook on Sustainability and Competition Law* Julian Nowag, 2024-07-05 This is an open access title available under the terms of a CC BY-NC-ND 4.0 License. It is free to read, download and share on Elgaronline.com. This Research Handbook explores the complex interplay between competition law and sustainability, and also provides key insights into the role and limitations that tax, environmental laws, consumer laws, and social laws have in promoting sustainability. A distinguished array of international experts examine core principles of environmental and social sustainability, delve into the economic dynamics that shape this multidimensional relationship, and critically analyse how competition law and policy can both positively and negatively shape sustainability outcomes.

ibfd tax research platform: El concepto de dividendo en los convenios de doble imposición José Manuel Castro Arango, 2016-01-11 La definición de dividendos prevista en el artículo 10.3 del

Modelo de Convenio sobre la Renta y el Patrimonio de la OCDE es una de las normas más complejas de aplicar en la fiscalidad internacional, sobre todo por el uso cada vez más frecuente de instrumentos financieros híbridos y entidades híbridas, tales como las Partnerships, los fondos y los trusts, y del desarrollo de fórmulas alternativas de remuneración de los accionistas. En este libro tales problemas se abordan con una metodología de derecho comparado.

ibfd tax research platform: Insurance in European VAT Marta Papis-Almansa, 2016-11-30
Insurance constitutes a significant part of the financial services sector and is one of the foundations of modern economy and society. In the design of tax laws, however, whether and how to tax insurance is a complex issue that has become particularly controversial in the area of value-added tax (VAT). In the European Union, as in most of the world, insurance is exempt from VAT, but New Zealand and Australia do not follow this practice. Given that New Zealand's simple, comprehensive goods and services tax (GST) - called 'the world's purest value-added tax' - and its modified Australian version do not appear to suffer from the shortcomings in efficiency and effectiveness that plague European VAT, a comparison of the two systems is in order. This book is not only the first comparative in-depth study of the treatment of insurance in the two systems, but also the first comprehensive legal research devoted to the treatment of insurance in EU VAT published in English. Among the underlying issues and topics treated by the two systems covered are the following: - who has a right to deduct input VAT in relation to supplies inherent in insurance arrangements and to what extent; - what constitutes a supply of insurance and consideration for such a supply; - what transactions fall within the scope of the VAT Directive's exemption for insurance; and - drawing a line between insurance and saving. The analysis is grounded in a methodology in which concepts of European VAT are compared with concepts performing the same function in the Australian and New Zealand GST laws. The author concludes with proposals for reform in EU VAT in the light of experience in these two major non-EU countries. Given that it has been proven that exemptions from VAT (such as insurance) cause a significant number of economic distortions and inefficiencies, this study represents a major contribution to a topical debate in European VAT law. It will be welcomed by taxation authorities, interested policymakers, practitioners, and scholars not only in Europe but worldwide.

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