

Principles Of International Taxation

Principles Of International Taxation Principles of International Taxation Understanding the principles of international taxation is essential for governments, multinational corporations, and taxpayers operating across borders. These principles serve as the foundation for designing fair, effective, and efficient tax systems that balance the rights of countries to tax their residents and source income while avoiding double taxation and tax evasion. This article explores the core principles that underpin international taxation, including territoriality, residence, source, and the avoidance of double taxation, among others. By examining these principles, stakeholders can better navigate the complexities of cross-border taxation and foster a more equitable global economic environment. Core Principles of International Taxation International taxation operates on a set of fundamental principles that guide how countries tax income generated within their jurisdictions by residents and non-residents. These principles aim to allocate taxing rights fairly, prevent double taxation, and promote international cooperation.

1. Sovereignty and Taxing Rights Every country has the sovereign right to impose taxes within its jurisdiction. This principle emphasizes that:
 - Countries determine their own tax policies.
 - Tax laws are enacted based on national interests.
 - International agreements help coordinate taxing rights to prevent conflicts.
2. Territoriality Principle The territoriality principle states that:
 - A country taxes income earned within its borders.
 - Income earned outside the country's territory is generally not subject to local tax unless specific rules apply.
 - Many countries adopt a territorial tax system to promote foreign investment.
3. Residency Principle Residency-based taxation involves:
 - Taxing residents on their worldwide income.
 - Determining residency based on physical presence, domicile, or other criteria.
 - Countries often tax their residents regardless of where the income is earned, aligning with the principle of worldwide taxation.
4. Source Principle The source principle focuses on:
 - Taxing income based on where the income is generated.
 - Ensuring that the country where the income originates has the right to tax that income.
 - Often used in conjunction with residency rules to allocate taxing rights.
5. Avoidance of Double Taxation Since income can be taxable in more than one jurisdiction, principles are established to:
 - Prevent the same income from being taxed twice.
 - Facilitate cooperation between countries through tax treaties.
 - Use mechanisms such as tax credits, exemptions, or treaties to eliminate double taxation.
6. Non-Discrimination Principle This principle ensures that:
 - Tax treatment of foreign persons or income is not less favorable than that of domestic counterparts.
 - Prevents discrimination based on nationality, residence, or source.
7. Fair Allocation of Taxing Rights International agreements aim to:
 - Equitably distribute taxing rights among countries.
 - Avoid unilateral measures that may harm international relations or economic activities.

International Taxation Models and Principles Different countries adopt various models based on these foundational principles, often influenced by international norms and treaties.

1. Worldwide Taxation System - Countries tax residents on their global income.
 - Examples include the United States.
 - Requires mechanisms for foreign tax credits or exemptions to prevent double taxation.
2. Territorial Taxation System - Countries tax only income earned within their borders.
 - Examples include Hong Kong and Singapore.
 - Simplifies tax compliance and encourages foreign investment.
3. Hybrid Systems - Combine elements of worldwide and territorial systems.
 - Aim to

balance fairness and simplicity. 3 International Tax Treaties and Principles Tax treaties play a crucial role in enforcing the principles of international taxation. They are agreements between two or more countries to: - Avoid double taxation. - Prevent tax evasion. - Allocate taxing rights fairly. Key Features of Tax Treaties - Reduction of withholding taxes on dividends, interest, and royalties. - Exchange of information between tax authorities. - Dispute resolution mechanisms for tax conflicts. - Tie-breaker rules to determine residency in cases of dual residence. Principles in Practice: Addressing Common International Tax Issues Applying these principles helps resolve typical challenges faced in international taxation. 1. Double Taxation - Occurs when two jurisdictions tax the same income. - Mitigated through tax treaties, foreign tax credits, or exemptions. 2. Transfer Pricing - Rules to ensure that transactions between related parties are conducted at arm's length. - Prevent profit shifting and base erosion. 3. Tax Evasion and Avoidance - Countries implement anti-abuse rules and information sharing. - Principles of transparency and cooperation are emphasized. 4. Digital Economy and Taxation - Challenges in taxing digital services and intangible assets. - Ongoing international efforts aim to establish new principles and rules. Conclusion The principles of international taxation form the backbone of a complex yet essential framework that facilitates cross-border economic activity while safeguarding the interests of sovereign nations. By adhering to principles such as sovereignty, territoriality, residency, source, and the avoidance of double taxation, countries can promote fairness, economic growth, and international cooperation. Understanding these principles is vital for policymakers, businesses, and taxpayers alike to navigate the evolving landscape of global taxation effectively. As international trade and digital economies expand, continuous adaptation and cooperation will be necessary to uphold these foundational principles and ensure a balanced and sustainable global tax system. QuestionAnswer What are the fundamental principles underlying international taxation? The core principles include the residence and source principles, which determine taxing rights based on where a taxpayer resides or where income is generated, as well as the concepts of tax treaties, transfer pricing, and the prevention of double taxation. How does the residence principle influence international taxation? The residence principle taxes a taxpayer on their global income based on their residence or citizenship, ensuring that residents are taxed on all income regardless of where it is earned, often leading to the need for tax treaties to avoid double taxation. What role do tax treaties play in international taxation? Tax treaties establish rules between countries to allocate taxing rights, prevent double taxation, and facilitate cooperation, often based on models like the OECD or UN treaties, to promote fair and efficient cross-border taxation. What is transfer pricing and why is it important in international taxation? Transfer pricing involves setting prices for transactions between related entities across borders. Proper transfer pricing ensures that profits are appropriately allocated and taxed in each jurisdiction, preventing profit shifting and tax avoidance. How do countries address double taxation in international transactions? Countries use methods such as tax treaties, foreign tax credits, and exemptions to mitigate double taxation, ensuring that income is not taxed twice and promoting cross-border trade and investment. What are the challenges of taxing digital economy transactions internationally? Challenges include difficulty in establishing a physical presence, defining nexus, allocating profits fairly, and adapting existing principles to digital business models, prompting ongoing discussions on new international tax rules. How has the OECD's BEPS initiative impacted international tax principles? The OECD's Base Erosion and Profit Shifting (BEPS) project seeks to close gaps in international tax rules, prevent tax avoidance, and

ensure that profits are taxed where economic activities occur, thereby strengthening the principles of fair taxation. What is the significance of the source and residence principles in preventing tax avoidance? These principles help define taxing rights and prevent base erosion by establishing clear rules for where income should be taxed, encouraging countries to cooperate and implement measures to combat aggressive tax planning.

Principles Of International Taxation 5 Principles of International Taxation: Navigating the Complex World of Cross-Border Taxation

In an increasingly interconnected world, the movement of goods, services, and capital across borders has become routine rather than exceptional. As multinational corporations expand their footprints and individuals live and work across multiple countries, the need for a coherent framework to determine taxation rights becomes crucial. This is where the principles of international taxation come into play—serving as the guiding doctrines that help allocate taxing rights among countries, prevent double taxation, and promote fairness in global economic interactions. Understanding these principles is essential not only for policymakers and tax authorities but also for businesses and individuals operating in a globalized economy.

This article delves into the foundational principles that underpin international taxation, exploring their origins, applications, and ongoing challenges.

--- The Foundations of International Taxation Principles

International taxation principles are rooted in a blend of legal doctrines, economic considerations, and diplomatic agreements. Unlike domestic taxation, which is governed by national laws, international taxation must reconcile the sovereignty of states with the realities of cross-border economic activity. The primary objectives of these principles include:

- Allocating taxing rights fairly among countries
- Preventing double taxation and tax evasion
- Providing clarity and certainty for taxpayers
- Promoting international trade and investment

Achieving these objectives requires a careful balance, as countries seek to protect their revenue bases while fostering a conducive environment for cross-border commerce.

--- Core Principles of International Taxation

- 1. Sovereignty and Territoriality**

At the core of international taxation lies the principle of sovereignty, which grants each country the authority to tax income generated within its borders. This territorial principle asserts that a nation has the right to tax income that arises within its territory, regardless of the taxpayer's residency.

- **Implication:** Countries primarily tax income sourced within their borders, whether earned by residents or non-residents.

- **Example:** A French company operating in Germany must pay German corporate tax on income generated within Germany. While sovereignty provides a fundamental basis for taxing rights, it also creates complexities when multiple jurisdictions claim taxing rights over the same income, leading to potential conflicts and double taxation.

- 2. Source versus Residence Principle**

This dichotomy forms the backbone of international taxation:

- **Source Principle:** The country where income is generated (the source) has the right to tax that income.
- **Residence Principle:** The country of the taxpayer's residence has the right to tax the global income of its residents.

Most countries adopt a combination of these principles:

- **Source-based taxation:** is often used for taxing income such as royalties, dividends, and interest.
- **Residence-based taxation:** is typically applied to personal income taxes.

Balance and Conflict: The interplay between these principles can lead to overlaps, requiring mechanisms like treaties to allocate taxing rights properly.

- 3. Avoidance of Double Taxation**

Double taxation occurs when the same income is taxed in more than one jurisdiction. This can discourage cross-border investment and trade, so a primary goal of international tax principles is to prevent or mitigate it. Mechanisms include:

- **Tax treaties:** Bilateral agreements that allocate taxing rights and provide relief.
- **Tax credits:** Allow taxpayers to deduct or credit their foreign tax payments against their domestic tax liability.
- **Tax exemptions:**免去某些收入或资产的国际税负。

credits: Allowing a taxpayer to offset taxes paid in one country against tax liabilities in another. - Exemptions: Certain income may be exempt from tax in one jurisdiction to prevent double taxation. Example: A U.S. company earning income in Canada can claim a foreign tax credit in the U.S. for Canadian taxes paid, reducing double taxation.

4. Non-Discrimination This principle asserts that foreign and domestic taxpayers should be treated equally under the law, preventing discriminatory taxation that favors domestic entities over foreign ones.

- Implication: Tax laws should not impose higher burdens solely based on nationality or residence.

- Application: Tax treaties often include non-discrimination clauses to uphold this principle.

5. Fairness and Equity International tax principles aim to promote fairness by ensuring that profits are taxed where economic activity occurs and value is created. This minimizes opportunities for tax avoidance and base erosion.

--- International Tax Treaties: Formalizing Principles While these core principles provide a theoretical framework, the practical application in international taxation is largely governed by treaties—bilateral or multilateral agreements between countries.

The Role of Double Taxation Avoidance Agreements (DTAAs) DTAAs are the cornerstone of international tax cooperation. They specify:

- Which country has the right to tax specific types of income.
- Methods to eliminate double taxation, such as tax credits or exemptions.
- Procedures for resolving disputes.

Key Features of DTAAs:

- Allocation of taxing rights: For example, allocating dividends, interest, and royalties.
- Exchange of information: Facilitating cooperation and enforcement.
- Non-discrimination clauses

Most DTAAs follow the OECD Model Tax Convention or the UN Model, providing standardized frameworks that countries adapt to their specific needs.

--- Transfer Pricing and the Arm's Length Principle One of the most complex aspects of international taxation involves transfer pricing—the prices at which related entities within a multinational group transact.

The Arm's Length Principle This principle states that transactions between related parties should be priced as if they were between independent entities under similar circumstances.

- Purpose: To prevent profit shifting—where companies artificially shift profits to low-tax jurisdictions.

- Application: Tax authorities scrutinize transfer prices to ensure they reflect market values. Methods to determine arm's length pricing include:

- Comparable uncontrolled price method
- Resale price method
- Cost plus method
- Profit split method

Enforcement and compliance are ongoing challenges, especially given the sophistication of tax planning strategies.

-- Challenges and Evolving Principles International taxation is a dynamic landscape, shaped by economic shifts, technological advancements, and policy debates. Key challenges include:

- Digital economy taxation: How to tax profits generated by digital services and intangible assets.
- Base erosion and profit shifting (BEPS): Strategies employed by multinational companies to exploit gaps and mismatches in tax rules.
- Tax Principles Of International Taxation 7 havens and secrecy jurisdictions: Facilitating tax avoidance and evasion. To address these issues, organizations like the OECD have developed the BEPS Action Plan and are advocating for a Global Minimum Tax, aiming to establish a minimum level of taxation and curb aggressive tax planning.

--- The Future of International Tax Principles As the global economy evolves, so too will the principles governing international taxation. Several trends are likely to shape future developments:

- Greater international cooperation: Enhanced information sharing and joint enforcement efforts.
- Digital tax reforms: Implementing new rules to tax digital and cross-border services effectively.
- Sustainable and equitable tax policies: Addressing social and environmental considerations alongside revenue needs.

Conclusion The principles of international taxation provide the foundational legal and economic framework for managing cross-border taxation. They balance the

sovereignty of nations with the realities of global commerce, fostering fairness, preventing double taxation, and promoting economic growth. While these principles have historically guided international tax policy, ongoing challenges require continuous adaptation and cooperation among nations. As the world navigates digital transformation and economic globalization, the evolution of these principles will be pivotal in shaping fair and effective international tax systems for decades to come.

international tax law, transfer pricing, double taxation, tax treaties, tax avoidance, tax evasion, tax compliance, global taxation, tax jurisdiction, tax policy

Principles of International Taxation International Tax Primer Advanced Introduction to International Tax Law Advanced Introduction to International Tax Law Fundamentals of International Transfer Pricing in Law and Economics International Taxation of Manufacturing and Distribution International Taxation in a Changing Landscape Basic International Taxation The International Taxation System Issues in International Taxation and the Role of the IMF The International Taxation System International Taxation of Income from Services under Double Taxation Conventions International and Cross-border Taxation in New Zealand International Law of Taxation A Reference Guide to International Taxation The Oxford Handbook of International Tax Law International Taxation in an Integrated World Impact of international taxation on FDI location choice International Tax Primer International Tax Reform and the Inter-nation Allocation of Tax Revenue Lynne Oats Brian J. Arnold Reuven S. Avi-Yonah Reuven S. Avi-Yonah Wolfgang Schön John Abrahamson Jérôme Monsenego Roy Rohatgi Andrew Lymer International Monetary Fund. Fiscal Affairs Dept. Andrew Lymer Marta Castelon Craig Elliffe Peter Hongler M. W. E. Glautier Florian Haase Jacob A. Frenkel Alex Knauer Brian Arnold A. J. Easson

Principles of International Taxation International Tax Primer Advanced Introduction to International Tax Law Advanced Introduction to International Tax Law Fundamentals of International Transfer Pricing in Law and Economics International Taxation of Manufacturing and Distribution International Taxation in a Changing Landscape Basic International Taxation The International Taxation System Issues in International Taxation and the Role of the IMF The International Taxation System International Taxation of Income from Services under Double Taxation Conventions International and Cross-border Taxation in New Zealand International Law of Taxation A Reference Guide to International Taxation The Oxford Handbook of International Tax Law International Taxation in an Integrated World Impact of international taxation on FDI location choice International Tax Primer International Tax Reform and the Inter-nation Allocation of Tax Revenue Lynne Oats Brian J. Arnold Reuven S. Avi-Yonah Reuven S. Avi-Yonah Wolfgang Schön John Abrahamson Jérôme Monsenego Roy Rohatgi Andrew Lymer International Monetary Fund. Fiscal Affairs Dept. Andrew Lymer Marta Castelon Craig Elliffe Peter Hongler M. W. E. Glautier Florian Haase Jacob A. Frenkel Alex Knauer Brian Arnold A. J. Easson

the book provides a clear introduction to international taxation and presents its material in a global context explaining policy legal issues and planning points central to taxation issues primarily from the viewpoint of a multinational group of companies it uses examples and diagrams throughout to aid the reader's understanding and offers more in depth material on many important areas of the subject traditionally published every 2 years in both print and digital formats this content is a core requirement for student reading lists at both undergraduate and post

graduate level fully updated to cover all new tax legislation and developments in light of the oecd beps project implementation key areas to be included in this new edition are changes proposed by beps 2 0 in relation to taxation and the digital economy including pillar two and the proposed new un model article 12b further progress on the implantation of oecd base erosion and profit shifting implementation including an update on the implementation of beps recommendations including artificial avoidance of permanent establishment status and prevention of treaty abuse the implementation of transfer pricing documentation and country by country reporting multilateral instrument implementation the impact of covid 19 on international taxation further developments in european direct taxation including the transparency package directives on anti tax avoidance and the common corporate tax base and state aid cases apply in particular and updates to the directive on administrative cooperation and the new communication on business taxation for the 21st century proposals in relation to the taxation of digital business in particular the oecd s unified approach and the un modifications to the model double taxation convention proposals for a global minimum corporate tax rate to curb base erosion and tax competition

tax practitioners multinational companies and national tax authorities have relied on this indispensable resource since its first edition over two decades ago the primer provides the reader with an introductory analysis of the major issues that a country must confront in designing its international tax rules and coordinating those rules with the tax systems of its trading partners with numerous examples drawn from the practices of both developed and developing countries this fifth edition follows the format and sequence of earlier editions with updates on ongoing developments with respect to the organisation for economic co operation and development s oecd base erosion and profit shifting project the revisions to the oecd guidelines on transfer pricing and updates to the oecd and un model conventions several new sections have been added to the fifth edition unquestionably the most important development in international tax since the publication of the fourth edition in 2018 has been the oecd inclusive framework s pillar one and pillar two proposals for dealing with the tax challenges posed by the digital economy this edition explores in detail both pillar one which proposes new nexus and profit allocation rules for the residual profits of the largest and most profitable digital multinationals and pillar two which proposes a global minimum tax on large multinationals also new to the fifth edition are sections dealing with digital services taxes hybrid arrangements and new article 12b of the un model convention dealing with automated digital services as well as a brief history of international tax the book strikes a balance between the specific and the general by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries coverage includes the following taxation of residents on foreign income and nonresidents on domestic income mechanisms used to mitigate the risks to taxpayers of international double taxation transfer pricing rules to prevent the avoidance of tax by multinational corporations anti avoidance measures dealing with tax havens treaty shopping and other offensive tax planning activities overview and analysis of the provisions of bilateral tax treaties and the oecd and un model treaties on which they are generally based and challenges posed by taxation of income derived from the digital economy an extensive glossary of international tax terms is included with examples of typical international tax planning techniques and descriptions of the work of the major international organizations that play an important role with respect to international tax the primer remains the preeminent first recourse for

professionals in the field although of greatest value to students tax practitioners and government officials confronting international tax for the first time this book is sure to continue in use by tax professionals at every level of experience and on a worldwide basis

this second edition provides an updated and succinct yet highly informative overview of the key issues surrounding taxation and international law from reuven avi yonah a leading authority on international tax this small but powerful book surveys the nuances of the varying taxation systems offering expert insight into the scope reach and nature of international tax regimes as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes it includes new material on beps the eu anti tax avoidance package and the us tax cuts and jobs act

avi yonah s advanced introduction to international taxation law is a compact and accessible guide to the field in effect he has given us two books in one the first is a very useful general guide to the basics of the rules and how they work in practice with illuminating international comparisons to the often distinctive u s rules the second is a clear and spirited defense of avi yonah s particular views about international tax policy these do not attract consensus in the field nor do anyone else s views but they can help stimulate further thinking about these complicated and important issues daniel shapiro new york university usadvanced introduction to international tax law provides a concise yet wide ranging overview of the key issues surrounding taxation and international law from a world authority on international tax systems of taxation deviate between jurisdictions and contrasting income based levies on both individuals and enterprises are implemented depending on the nature or source of income this dynamic book explores the nuances of the varying taxation systems offering expert insight into the scope reach and nature of international tax regimes as well as acting as an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes

the taxation of multinational corporate groups has become a major concern in the academic and political debate on the future of international taxation in particular the arm s length standard for the determination of transfer prices is under increasing pressure many countries and international bodies are now taking a closer look at the use of transfer prices for profit shifting and are exploring alternative mechanisms such as formulary apportionment for the allocation of taxing rights with regard to this topic this volume is the first to offer a concise analysis of transfer pricing in the international tax arena from an interdisciplinary legal and economic point of view fundamentals such as the efficient allocation of resources within multi unit firms and distortions between different goals of transfer pricing as well as different aspects of it in tax and corporate law the traditional oecd approach and practical aspects concerning intangibles capital and risk allocation are covered by outstanding authors

the most thorough treatment of its subject available this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities extending from the tax regime in the country where the manufacturing activities are located through to regional purchase and sales companies to the taxation of local country sales companies the analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international

tax issues relating to income flows and the payment of dividends among the topics and issues analysed in depth are the following foreign tax credits taxation in the digital economy tax incentives intellectual property group treasury companies mergers and acquisitions leasing derivatives controlled foreign corporation provisions vat and customs tariffs free trade agreements and customs unions transfer pricing role of tax treaties hedging related accounting issues deferred tax assets and liabilities tax risk management supply chain management depreciation allowances and carry forward tax losses the book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples detailed up to date attention is paid to the oecd action plan on base erosion and profit shifting beps and other measures against tax avoidance as a full scale commentary and analysis of international taxation issues for multinational manufacturing groups including in depth consideration of corporate structures tax treaties transfer pricing and current developments this book is without peer it will prove of inestimable value to all accountants lawyers economists financial managers and government officials working in international trade environments

this book contains essays written in honour of prof dr bertil wiman a renowned tax scholar and much appreciated teacher prof wiman is one of the founding members of eatlp former chairman of eatlp and former vice president of ifa the essays cover various topics in the field of international tax law with a major focus on corporate taxation an area to which prof dr bertil wiman has dedicated most of his research the book includes authoritative analyses by acknowledged experts on several key international tax topics which illustrates the growing complexity of this area together with its rapid evolution the book contains analyses of key international topics such as the tax challenges of the digitalisation of the economy the resolution of international tax disputes the principles for the taxation of corporations eu tax law transfer pricing and tax treaty law the depth of the essays contained in this book mirrors the importance of the contributions of prof dr bertil wiman to the international tax community it will also prove of great value to policymakers tax practitioners and academics

provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance this book presents an analysis of the practical application of these principles supported by a review of international tax practices by leading professionals in over sixty jurisdictions worldwide

international taxation is a vital issue for a growing number of business and individuals across the world the need to understand how the international system of taxation works is therefore a subject of importance to many people the international taxation system provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book they each provide brief structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique very readable guide to the field while this text is aimed at masters or advanced undergraduate level students it will also be of interest to those requiring a professional understanding of the topic each chapter introduces a different aspect of the international taxation system explains the important issues to be understood in each case and provides suggestions for discussion and further reading

in the discussion of the board work program on june 3 2013 it was urged that the fund be more present in current discussions of international tax

issues this note reviews key issues and initiatives in this area and sets out a work plan that is focused on the fund's mandate and macroeconomic expertise and that complements the work of other institutions notably the oecd

international taxation is a vital issue for a growing number of business and individuals across the world the need to understand how the international system of taxation works is therefore a subject of importance to many people the international taxation system provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book they each provide brief structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique very readable guide to the field while this text is aimed at masters or advanced undergraduate level students it will also be of interest to those requiring a professional understanding of the topic each chapter introduces a different aspect of the international taxation system explains the important issues to be understood in each case and provides suggestions for discussion and further reading

the provision of international services has increased enormously mainly due to the precipitous growth of the digital economy accordingly the interpretation and application of double taxation conventions dtcs to income from services has become a dominant focus in the international taxation this multiple award winning book is an indispensable tool for practitioners and a major contribution to the debate about tax reform it responds to the need for a comprehensive overview of the tax opportunities and risks relating to the provision of international services it also offers the first in depth analysis of the taxation of income from services vis à vis the multilateral instrument mli resulting from the oecd's base erosion and profit shifting beps initiative with the thorough analysis of the international taxation of income from services over the last two centuries the author sheds new light on present tax policy debates and develops workable proposals for bringing brick and mortar dtcs into the digital reality with an abundance of case studies treaty interpretations appraisals of policy discussions and practical solutions the author examines every aspect of the subject including the following the model dtcs of the oecd the united nations germany and the united states their similarities and differences relationships among the mli the model dtcs and specific dtcs development of the provisions dealing with services in the dtcs how tax authorities and courts of different countries e.g. the united states germany brazil india and china apply dtc provisions on the taxation of international services opportunities and risks relating to different business practices such as the subcontracting of services provisions the hiring out of labour the secondment of employees and the engagement of contract and toll manufacturers practical questions about the taxation of different distribution models from fully edged distributors to commissionaires challenges and proposals relating to the differentiation between various types of services under dtcs the permanent establishment concept to what extent the structure purposes and scope of dtcs differ from those of the general agreement on trade in services gats how changes in the us model dtc of 2016 affect international service provisions and proposed changes to amending the oecd and un model dtcs viable proposals to simplify dtc provisions dealing with service income and align them with current challenges such as the digital economy and the increasing volume of remote services are offered particularly in light of the likely impact of the beps package and its subsequent mli this book is poised to become one of the key practice resources for tax lawyers in house counsel and

policymakers in the coming years interested academics too will benefit from the author's skill in recognizing the ongoing role of taxation fundamentals in the major revolution currently underway

written by international tax law specialist professor craig elliffe international and cross border taxation in new zealand is a major commentary on new zealand's international tax law and double taxation agreements and transfer pricing regime the book is designed to provide readers with an understanding of the legal principles and concepts which underpin international tax law and cross border transactions and with practical guidance designed to assist them to navigate their way through this complex topic it begins with an introductory chapter explaining the history and concept of international taxation and the way in which new zealand and other nations deal with international taxation transactions the next four chapters provide comprehensive coverage of residence base taxation source based taxation and taxation of source based income the final two chapters deal with double tax agreements and allocation of profits thin capitalisation

in this fresh objective and non argumentative volume in the elements of international law series peter hongler combines a comprehensive overview of the technical content of the international tax law regime with an assessment of its crucial relationship to wider international law beginning with an assessment of legal principles and foundations the book considers key general principles treaty based regimes and regional integration in tax matters in the second half of the work hongler places international tax law in the context of its wider relationships with human rights law and trade and investment law he concludes by considering major legal successes and failures and what might be done to address these

textbook examining the problems arising from the taxation of international business in a broad and general way designed for businessmen to understand the international tax environment

international tax law is at a turning point increased tax transparency the tackling of base erosion and profit shifting begets the reconstruction of the network of bilateral tax treaties the renewed discussion about a fair and efficient allocation of taxing rights between states in a global digitalized economy and the bold push for minimum corporate taxation are some expressions of this shift this new era also demonstrates the increased influence of international standard setters such as the oecd the un and the eu each of these developments alone has the potential of being disruptive to the traditional world of international tax law but together they have the potential to reshape the international tax system the oxford handbook of international tax law provides a comprehensive exploration of these key issues which will shape the future of tax law divided into eight parts this handbook traces the history of international tax law from its earliest days until the present including reflections on the developments that have characterized the last one hundred years the second section places tax law within the broader international context considering how it relates to public and private international law as well as corporate trade and criminal law sections three and four consider key legal principles and issues such as regional tax treaty models oecd dispute resolution and transfer pricing versus formulary apportionment subsequent analysis places these issues within their european and cross border contexts providing an assessment of the role of the ecj state aid and cross border vat section seven broadens the scope of this analysis asking how trends in recent major economies and regions have helped shape the current outlook the final section considers emerging issues and the future of

international tax law with over sixty authors from 28 different countries the oxford handbook of international tax law is an invaluable resource for scholars academics and practitioners alike

in this book the authors provide a new treatment of international taxation one that focuses on the interactions between fiscal policies of sovereign nations and the magnitude and directions of international capital and goods flow in an integrated world economy

seminar paper from the year 2006 in the subject economics finance grade 1 3 university of duisburg essen mercator school of management course internationalisierung von unternehmen language english abstract foreign direct investment has often been of great importance for developing countries and countries in transition these countries develop various strategies to attract fdi one of which includes the taxation attractiveness this paper deals with the impact of international taxation on investment location choice of multinational firms general aspects of taxation of the fdi destination country and the source country are looked close upon such general tax factors like corporate income tax rate indirect taxes and tax law transparency as well as tax incentives and taxation in the investor s home country play an important role for a multinational s investment location decision especially for the decision of footloose industries like export oriented firms or manufacturing companies further bilateral tax treaties including provisions of foreign tax credits exemptions and tax savings affect the investor s tax planning since they may alleviate or completely eliminate the problem of double taxation tax avoidance is also an important factor described in the paper high tax rates tax incentives and tax treaties may encourage multinational firms to use tax avoidance strategies in order to qualify for tax incentives or extend received ones or to carry out profit reallocations

as countries worldwide have become more economically integrated the importance of international taxes has grown significantly especially in countries formerly part of the soviet union or the soviet bloc the authors of this book worked with the oecd in conducting seminars on international tax for tax officials in these countries in international tax primer they address international aspects of income taxation in particular countries emphasising tax treaties and other cooperative arrangements which help coordinate countries income tax systems with the tax systems of their trading partners international tax primer strikes a balance between the specific and the general by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries coverage includes the role of the tax adviser tax planning techniques international double taxation anti avoidance rules and an overview and analysis of tax treaties the work also offers such practical features as an extensive glossary of international tax terms and a selected bibliography of international tax reference materials including a list of periodicals devoted to international tax students government officials and tax practitioners who may be confronting international tax issues for the first time as well as experienced international tax practitioners will find international tax primer a helpful articulation of the fundamental principles that arise again and again in this field it works as both an introduction and a refresher in an area where issues often prove more complex than they seem and where a return to the basics is often the most helpful means of untangling a multi layered problem

the book looks critically at systems of international taxation and points out defects which could be rectified it also looks ahead at possible directions for international taxation reform in preparation for the 21st

century it deals with the search for an optimal system of international taxation foreign direct investment and the multinational enterprise neutrality and the efficient allocation of resources inter nation equity transfer pricing the treatment of intra group payments implementation

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