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CAHIERS DE DROIT FISCAL INTERNATIONAL; - Paulo Rosenblatt 2018

This volume of the Cahiers has been published by Sdu, The Netherlands, on behalf of the International Fiscal Association (IFA). Once a year the Cahiers de Droit Fiscal International are published and distributed free to all the members of the Association.00These Cahiers contain a wealth of domestic and international material in dealing with the main subjects to be discussed at the following IFA Congress. They comprise IFA branch reports together with a general report on each of the two subjects selected.

OECD/G20 Base Erosion and Profit Shifting Project Designing Effective Controlled Foreign Company Rules, Action 3 - 2015 Final Report - OECD
2015-10-05

Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 3.

Beneficial Ownership in International Taxation - Kuźniacki, Błażej 2022-08-12

This authoritative book provides a structural, global view of evolving judicial and doctrinal trends in the understanding of beneficial ownership in international taxation. Błażej Kuźniacki presents a route towards an international autonomous meaning of beneficial ownership, while also offering a comprehensive explanation of the divergent understandings and tax policy arguments underpinning its continuing ambiguity.

Transfer Pricing Aspects of Intra-Group Financing - Raffaele Petruzzi
2013-10-20

For corporate managers, maximization of the profits and the market value of the firm is a prime objective. The logical working out of this principle in multinational enterprises has led to an intense focus on transfer pricing

between related companies, principally on account of the very attractive tax advantages made possible. Inevitably, numerous countries have established transfer pricing legislation designed to combat the distortions and manipulations that are inherent in such transactions. This important book, one of the first in-depth analysis of the current worldwide working of transfer pricing in intra-group financing and its resonance in law, presents the relevant issues related to loans, financial guarantees, and cash pooling; analyses an innovative possible approach to these issues; and describes new methodologies that can be implemented in practice in order to make intra-group financing more compliant with efficient corporate financing decisions and the generally accepted OECD arm's length principle. Comparing the tax measures implemented in the corporate tax law systems of forty countries, this study investigates such aspects of intra-group financing as the following: – corporate finance theories, studies, and surveys regarding financing decisions; – application of the arm's length principle to limit the deductibility of interest expenses; – impact of the OECD's Base Erosion and Profit Shifting (BEPS) project; – transfer pricing issues related to intra-group financing; – credit risk in corporate finance; – rationales utilized by credit rating agencies; and – the assessment of arm's length nature of intra-group financing. The author describes ways in which the application of the arm's length principle can be strengthened and how the related risk of distortion and manipulation can be minimized. The solutions and methodologies proposed are applicable to any business sector. Given that determination of the arm's length nature of transactions between related companies is one of the most difficult tasks currently faced by taxpayers and tax administrations around the world, this thorough assessment and analysis will prove extraordinarily useful for in-house and advisory practitioners, corporate officers, academics, international organizations, and government officials charged with finding effective responses to the serious issues raised. In addition to its well-researched analysis, the book's comparative overview of how loans, financial guarantees, and cash pooling are currently addressed by OECD Member States and by their national courts is of great practical value in business decision making.

Judicial Interpretation of Tax Treaties - Carlo Garbarino 2016-10-28

Judicial Interpretation of Tax Treaties is a detailed analytical guide to the interpretation of tax treaties at the national level. The book focuses on how domestic courts interpret and apply the OECD Commentary to OECD Model Tax Convention on Income and on Capital. Adopting a global perspective, the book gives a systematic presentation of the main interpretive proposals put forward by the OECD Commentary, and analyses selected cases decided in domestic tax systems in order to assess whether and how such solutions are adopted through national judicial process, and indeed which of these are of most practical value. The book operates on two levels: firstly it sets out a clear and comprehensive framework of tax treaty law, which will be an important tool for any tax practitioner. Secondly, the book provides crucial guidance on issues of tax treaty law as applied at domestic level, such as investment or business income, dispute resolution and administrative cooperation.

International Tax Glossary - Barry Larking 2001

State Aid Law and Business Taxation - Isabelle Richelle 2016-10-18

This book is a compilation of contributions exploring the impact of the European Treaty provisions regarding state aid on Member States' legislation and administrative practice in the area of business taxation. Starting from a detailed analysis of the European Courts' jurisprudence on Art.107 TFEU the authors lay out fundamental issues – e.g. on legal concepts like “advantage”, “selectivity” and “discrimination” – and explore current problems – in particular policy and practice regarding “harmful” tax competition within the European Union. This includes the Member States' Code of Conduct on business taxation, the limits to anti-avoidance legislation and the options for legislation on patent boxes. The European Commission's recent findings on preferential “rulings” are discussed as well as the general relationship between international tax law, transfer pricing standards and the European prohibition on selective fiscal aids.

Bulletin for International Fiscal Documentation - 2005

Prohibition of Abuse of Law - Rita de la Feria 2011-06-09

The Court of Justice has been alluding to 'abuse and abusive practices' for more than thirty years, but for a long time the significance of these references has been unclear. Few lawyers examined the case law, and those who did doubted whether it had led to the development of a legal principle. Within the last few years there has been a radical change of attitude, largely due to the development by the Court of an abuse test and its application within the field of taxation. In this book, academics and practitioners from all over Europe discuss the development of the Court's approach to abuse of law across the whole spectrum of European Union law, analysing the case-law from the 1970s to the present day and exploring the consequences of the introduction of the newly designated 'principle of prohibition of abuse of law' for the development of the laws of the EU and those of the Member States.

IBFD International Tax Glossary - Julie Rogers-Glabush 2009

Authoritative resource for defining tax and tax-related terms. With the addition of over 120 completely new definitions and over 100 substantially revised descriptions, this edition contains more than 2,000 tax terms, clearly and concisely defined in English; alphabetical listing of some 400 English terms together with their French, German, Spanish and Dutch equivalents; cross-referenced listing of terms indicating similar, related and contrasting terms; abbreviations and bibliographical references to aid further research; a list of tax-related organizations, with brief descriptions and Internet addresses; accurate descriptions of both traditional and more obscure terms; expanded coverage of terms relating to customs, VAT, capital taxes, transfer pricing and EU tax law terminology; a separate extensive list of tax-related organizations in some 40 countries.

Form and Substance in the Law of Obligations - Andrew Robertson 2019-11-28

This volume explores the relationship between form and substance in the law of obligations. It builds on the rich tradition of legal thought that deploys the concepts of form and substance to inform our understanding of the common law. The essays in this collection offer multiple conceptions of form and substance and cover an array of private law subjects, scholarly approaches and

jurisdictions. The collection makes it clear that the interplay between form and substance is a key element of the dynamism that characterises this area of the law.

Cláusula general antiabuso - Ramírez Pardo, Héctor Gustavo 2016-07-05

Esta obra analiza el atemporal conflicto entre los contribuyentes y las administraciones fiscales sobre los límites de la legítima planeación tributaria y las conductas elusivas, en el marco de la cláusula general antiabuso incorporada por Ley 1607 de 2012. En este análisis se desarrollan los conflictos entre principios jurídicos cardinales para el derecho tributario y se abordan conceptos que han pretendido delimitar esa sinuosa frontera, incluyendo las teorías importadas desde el derecho privado y los desarrollos logrados a partir del análisis económico, para facilitar al lector el análisis de los antecedentes doctrinales y jurisprudenciales del contexto colombiano. Se desarrollan los elementos configurativos y las condiciones de realización de abuso de acuerdo con la norma colombiana, junto con las facultades extraordinarias concedidas a la administración fiscal, para recharacterizar las operaciones fraudulentas y concluir sobre su aplicabilidad práctica.

Tax Treaties: Building Bridges between Law and Economics - 2010

In this book experts from the field of economics take a different view of tax treaty issues than experts from the field of law. In order to encourage the much needed communication between these two groups, a cross-disciplinary conference was held to discuss selected tax treaty issues from both a legal and economic perspective. Twenty-five conference papers on eight topics were prepared by lawyers and economists. The papers on legal issues were presented and discussed by economists, and vice versa. The interdisciplinary focus of the conference not only allowed an exchange of knowledge between two groups who think differently about similar issues, but also made it possible to better grasp the impact of the thinking of one group on the areas of interest to the other group. The outcome of the conference is reflected in this book. By showing the legal and the economic approaches to an issue, this book improves the general understanding of the two disciplines and demonstrates how the decisions in one discipline may influence the other discipline and its concepts. Twenty-two contributions are included, written by the most distinguished academics, practitioners and representatives of several international tax administrations and both tax and economic institutions.

Introducing a General Anti-Avoidance Rule (GAAR) - Mr.Christophe J Waerzeggers 2016-01-31

Tax avoidance continues to attract attention globally with strong support for tax law reform at all levels. This Tax Law IMF Technical Note focuses on some of the key design and drafting considerations of one specific legal instrument (being, a statutory general anti-avoidance rule (GAAR)) which is often considered by authorities to combat unacceptable tax avoidance practices. A GAAR is typically designed to strike down those otherwise lawful practices that are found to be carried out in a manner which undermines the intention of the tax law such as where a taxpayer has misused or abused that law. However, the objective of combating unacceptable tax avoidance can itself make the legal design of a GAAR complex. This is simply because the phrase "tax avoidance" means different things to different people. Whatever the form of a GAAR, it

should give effect to a policy that seeks to strike down blatant, artificial or contrived arrangements which are tax driven. However, the GAAR should be designed and applied so as not to inhibit or impede ordinary commercial transactions. This Tax Law IMF Technical Note discusses and explores how drawing a line between those arrangements which should be caught by the GAAR is a matter of degree and can be delicate.

e Trust - Juridisch kader voor (internationaal) privaatrechtelijke inpassing en fiscale gevolgen - Niels Appermont 2017

De trust' is aan een heuse veroveringstocht bezig in de internationale private vermogensplanning. Met dit boek wordt een antwoord gegeven op de nood aan een juridisch framework om in de Belgische rechtsorde, als continentaal rechtstelsel, te kunnen omgaan met een concept van de trust. In een eerste luik ontrafelt Appermont vanuit een functionele invalshoek, en rekening houdend met de ontstaansgeschiedenis en de juridische context, de trust op zich. Het tweede luik onderzoekt hoe een buitenlandse trust in het Belgisch burgerlijk recht via het internationaal privaatrecht kan worden ingepast. Het derde luik beantwoordt elke mogelijke vraag over de internrechtelijke fiscale gevolgen van buitenlandse trusts, inclusief een indrukwekkende analyse van de verhouding in het Belgische recht tussen het burgerlijk recht en fiscaal recht.

La aplicación de las normas tributarias y la elusión fiscal - Carlos Palao Taboada 2021-09-28

La primera edición de este libro es una obra de obligada referencia para la doctrina y la práctica en relación con las figuras del fraude a la ley tributaria (ahora conflicto en la aplicación de la norma tributaria), la elusión fiscal y el abuso del Derecho en este ámbito. Agotada esa edición se publica ahora una nueva, en la que se añaden otros importantes estudios del autor publicados desde la anterior.

Российское налоговое право - Данил Винницкий 2017-09-05

Книга посвящена исследованию проблем теории и практики российского налогового права: его функциям, предмету регулирования, особенностям способов его правового воздействия, налогово-правовым принципам, понятиям и категориям, используемым презумпциям и юридическим конструкциям, некоторым приемам толкования налогово-правовых норм. В работе подробно анализируется система российского налогового права, выделяются такие ее элементы, как общая часть, институт правового регулирования установления и введения налогов и сборов, налоговое обязательственное и налоговое процедурное право, налоговое деликтное право, международное налоговое право. В книге, наряду с проблемами отечественного налогового законодательства, судебной практики и научной доктрины, рассматриваются налогово-правовые концепции и теории, сложившиеся в зарубежных странах. Для студентов, аспирантов, преподавателей, работников налоговых и финансовых органов, органов налоговой полиции, судей, практикующих юристов, всех тех, кто интересуется проблемами теории и практики российского налогового права.

The Impact of Tax Treaties and EU Law on Group Taxation Regimes - Bruno da Silva 2016-07-11

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.

Multilingual Texts and Interpretation of Tax Treaties and EC Tax Law -
Guglielmo Maisto 2005

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).

Residence of Companies Under Tax Treaties and EC Law - Guglielmo Maisto 2009
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.

Revista de informação legislativa - 2012

Cahiers de Droit Fiscal International: Form and Substance in Tax Law -

International Fiscal Association Staff 2002-07-01

The relation between the legal form of transactions and their economic substance is a basic issue in tax law. Subject I explores and evaluates the attitudes taken by various jurisdictions, within income tax regimes. General and specific doctrines and rules on substance and form, tax avoidance And The use of civil law concepts in taxation are dealt with. Based on cases from important jurisdictions, The discussion will focus on their implications for tax planning in the context of legal security of the taxpayer, equity among taxpayers and efficiency in tax collection. General Reporter: Professor Frederik Zimmer (Norway); Discussion Leader: Prof.Dr. Wolfgang Gassner (Austria).

Steuerplanung bei internationaler Forschung und Entwicklung - Karl Broemel 2015-10-14

Der Autor analysiert qualitativ und quantitativ die steuerlichen Rahmenbedingungen für die Forschungs- und Entwicklungstätigkeit international agierender Konzerne und geht dabei der Frage nach, inwieweit Unternehmen Steuerplanung durch die gezielte Ausgestaltung von F&E betreiben können. Die Untersuchung legt die gegenwärtigen steuerlichen Chancen und Risiken grenzüberschreitender Auftragsforschung offen und plausibilisiert die Auswirkungen möglicher Entwicklungen des Internationalen Steuerrechts.

International Taxation of Cross-border Leasing Income - Amar Mehta 2005

"By giving a clear and concise description of the tax treatment of cross-border leases at the domestic and tax treaty level, this book will serve as both a reference for the experienced practitioner and a guide for the less experienced tax professional."--Extracted from publisher website on August 3, 2016.

Subject Guide to Books in Print - 1990

Tax Treaties and Domestic Law - Guglielmo Maisto 2006

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.

International Exchange of Information in Tax Matters - Xavier Oberson

The financial crisis of 2008 and the emergence of various scandals around the world sparked a movement towards greater transparency with international exchange of information in tax matters. Fully revised and updated, this book considers the emergence of a new global standard, the automatic exchange of information. Providing a comprehensive overview of the main developments, it analyses the structure and content of the various existing instruments and models, taking into account the most up to date developments.

Tax Treaty Override - Carla De Pietro 2014

The term "treaty override" has acquired a specific connotation for tax treaty purposes, which requires an in-depth analysis. There is a tendency for domestic legislation to be passed (or court cases decided) which may override provisions of tax treaties. Despite the many conflicts and uncertainties about what tax treaty override exactly is and the exact point in time when tax treaty

override occurs, its implications have not until now been analysed in a systematic manner.

NARRATIVAS TRIBUTARIAS 2 - Eleonora Lozano Rodríguez 2020-09-01

Esta obra presenta seis narrativas tributarias escritas por estudiantes de la Maestría en Tributación de la Facultad de Derecho de la Universidad de los Andes. Son trabajos de grado que se realizaron a partir de una novedosa metodología que permite hacer un estudio de caso, resolver un problema concreto, planear una alternativa de solución y a la vez acercar al lector no especializado a los temas de tributación. Cada texto tiene una escena (la universidad), un reparto (profesores, abogados, asesores pedagógicos), una trama, una línea de tiempo y una situación humana apremiante (las dificultades de enseñar y aprender tributación). En Narrativas Tributarias 2 se explican de forma didáctica situaciones que abarcan temas como la doble tributación, las inversiones en Colombia y en el exterior, las medidas tributarias para la reparación de víctimas y la cláusula antiabuso. Qué mejor para enseñar y aprender qué hacer.

Martindale-Hubbell International Law Directory - 1994

The Dynamics of Taxation - Glen Loutzenhiser 2020-10-15

This book brings together a landmark collection of essays on tax law and policy to celebrate the legacy of Professor Judith Freedman. It focuses on the four areas of taxation scholarship to which she made her most notable contributions: taxation of SMEs and individuals, tax avoidance, tax administration, and taxpayers' rights and procedures. Professor Freedman has been a major driving force behind the development of tax law and policy scholarship, not only in the UK, but worldwide. The strength and diversity of the contributors to this book highlight the breadth of Professor Freedman's impact within tax scholarship. The list encompasses some of the most renowned taxation experts worldwide; they include lawyers, economists, academics and practitioners, from Britain, Canada, Portugal, Australia, Germany, Italy, Malta, Ireland, and Ukraine.

Corporate Tax Residence and Mobility - Edoardo Traversa 2018

The concept of residence lies at the core of corporate income taxation. In domestic tax systems, the essential function of the residence concept is to subject resident corporate taxpayers to full tax liability, usually on a worldwide basis. In tax treaties, residence plays a fundamental role in the allocation of taxing powers between states. Moreover, within the European Union, it gives access to the legal protection granted to companies by internal market rules, whether contained in EU treaties (fundamental freedoms) or in tax directives. Today, however, the globalization and the digitalization of the economy are putting residence under heavy pressure. Within multinational enterprises, the geographical dislocation of the functions performed by people and entities within the multinational group makes it harder to identify a central place of decision or management in cases where this place is not the same as the place where the company was incorporated. Moreover, tax planning strategies involving location or the transfer of residence to low-tax jurisdictions have come under the spotlight of international organizations, such as the OECD and the European Union. Against this background, this book examines the notion of residence from a comparative, EU and international law

perspective. It is divided into two parts. Part one comprises a general introductory report, as well as five thematic reports on key present and future issues concerning the tax residence of companies. Part two comprises the national reports of 14 EU Member States and 6 non-EU Member States (Norway, Russia, Serbia, Turkey, Ukraine and the United States). Those reports contain an extensive analysis of the definition and function of corporate tax residence on the basis of a questionnaire (which is included as an appendix in this book). With contributions from renowned academics from Europe and beyond, this book offers an insightful and multifaceted perspective on a fundamental concept of domestic and international taxation.

International Real Estate Handbook - Christian H. Kälin 2005-09-27

This book presents a comprehensive reference for real estate investors everywhere. Covering the unique real-estate situations in seventeen key countries, including the United States and Europe, it offers a unique international overview of the real estate market.

Allocating Taxing Powers within the European Union - Isabelle Richelle 2013-03-14

The contributions to this volume try to overcome the traditional approach of the judicature of the European Court of Justice regarding the application of the fundamental freedoms in direct taxation that is largely built on a non-discrimination test. In this volume, outstanding authors cover various aspects of the national and international tax order when European law meets domestic taxation. This includes testing traditional pillars of income taxation – ability-to-pay, source and residence, abuse of law, arm’s length standard – with respect to their place in the emerging European tax order as well as substantial matters of co-existence between different tax systems that are not covered by the non-discrimination approach such as mutual recognition, cross-border loss compensation or avoidance of double taxation. The overarching goal is to flesh out the extent to which a substantive “allocation of taxing powers” within the European Union is on its way to a convincing overall framework and to stretch the discussion “beyond discrimination”.

Substance in International Tax Law - Florian Navisotschnigg 2022-08-09

The notion of ‘substance’ is proving to be central to the OECD’s base erosion and profit shifting (BEPS) project, particularly in the area of taxation of intangibles. In this book, this notoriously hard-to-define concept is examined from three distinct angles: transfer pricing (DEMPE Approach), harmful tax practices (Substantial Activity Requirement), and tax treaties (Beneficial Ownership). In a thoroughgoing investigation using the practical example of an IP company, the author provides detailed and precise answers to the following questions: What substance is necessary to be entitled to intangible-related returns? What substance is necessary to benefit from preferential IP regimes or no or only nominal tax jurisdictions? What substance is necessary to collect royalties free from withholding taxes? Given the need to agree on a common understanding of substance in international tax law in order to avoid costly tax disputes, this important book is unmatched for the clear light it sheds on the most relevant substance requirements regarding intangibles. It will prove invaluable to tax practitioners and in-house counsel who are dealing with cross-border transactions concerning intangibles.

Comparative Tax Law - Victor Thuronyi 2016-04-20

Although the details of tax law are literally endless—differing not only from jurisdiction to jurisdiction but also from day-to-day—structures and patterns exist across tax systems that can be understood with relative ease. This book, now in an updated new edition, focuses on these essential patterns. It provides an immensely useful introduction to the core common knowledge that any well-informed tax lawyer or policy maker should have about comparative tax law in our times. The busy reader will welcome the compact nature of this work, which is shorter than the first edition and can be read in a weekend if one skips footnotes. The authors elucidate the commonalities and differences across countries in areas including (much of the detail new to the second edition): • general anti-avoidance rules; • court decisions striking down tax laws as violating constitutional rules against retroactivity, unequal treatment of equals, confiscation, and undue vagueness; • statutory interpretation; • inflation adjustment rules and the allowance for corporate equity; • value added tax systems; • concepts such as “tax”, “capital gain”, “tax avoidance”, and “partnership”; • corporate-shareholder tax systems; • the relationship between tax and financial accounting; • taxation of investment income; • tax authorities’ ability to obtain and process information about taxpayers; and • systems of appeals from tax assessments. The information and analysis pull together valuable material which is scattered over a disparate literature, much of it not available in English. Especially considering the dynamic nature of tax law, whose rate of change exceeds that of any other field of law, the authors’ clear identification of the underlying patterns and fundamental structures that all tax systems have in common—as well as where the differences lie—guides the reader and offers resources for further research.

Droit fiscal international - Jean Schaffner 2013-12-26

Cet ouvrage couvre les règles de droit fiscal international applicables aux revenus des nonrésidents réalisés au Luxembourg ainsi qu’à ceux d’origine étrangère des résidents luxembourgeois. Sont analysées, pour les différentes catégories de revenus, les règles d’attribution du droit d’imposition entre l’Etat de résidence du contribuable et celui de la source du revenu, les modalités d’imposition au Luxembourg et l’élimination des doubles impositions. L’auteur examine à la fois les principes du modèle de convention fiscale de l’OCDE et les dispositions essentielles des traités internationaux conclus par le Luxembourg. La présente étude souligne par son approche comparative également certaines particularités des législations fiscales étrangères à la lumière du droit luxembourgeois et s’intéresse aux évolutions possibles des relations fiscales internationales au cours des prochaines années. L’ouvrage aborde aussi les principaux véhicules de structuration luxembourgeois, comme les sociétés de titrisation, les Soparfi, les SICAR et les fonds d’investissement, ainsi que les changements législatifs récents, par exemple concernant l’échange d’informations ou la transposition de la directive AIFM. L’ouvrage traite enfin des grandes questions du droit fiscal international, comme le développement du commerce électronique, l’interdiction des discriminations, l’harmonisation communautaire, les paradis fiscaux et la lutte contre l’évasion fiscale.

Hybrid Financial Instruments, Double Non-Taxation and Linking Rules - Félix

Daniel Martínez Laguna 2019-06-12

Hybrid Financial Instruments, Double Non-taxation and Linking Rules Félix Daniel Martínez Laguna Hybrid financial instruments (HFIs) are widespread ordinary financial instruments that combine debt and equity features in their terms and design and may lead to double non-taxation across borders. This important book provides a deeply informed and critical analysis and guide to the "linking rules" developed to combat double non-taxation stemming from HFIs within the framework of the Base Erosion and Profit Shifting project of the Organisation for Economic Co-operation and Development (OECD) and the anti-avoidance initiatives of the European Union (EU). These complex rules have now become essential in international taxation. The book deals incisively with crucial theoretical and practical issues as the following: Economic and legal reasons for financing business activity through debt instruments, equity instruments and/or HFIs. Qualification of financial instruments from different perspectives such as economics, corporate finance, corporate law, financial accounting law, regulatory law and tax law and their interrelation. The concept of double non-taxation as a mere outcome of parallel exercises of sovereignty by different states and the role it plays within the international debate. The concepts of tax planning, tax avoidance and the misleading concept of aggressive tax planning within a tax competition international scenario and their relation with HFIs. Comprehensive policy, legal and technical detail and explanation of the linking rules proposed by the OECD (i.e., BEPS Project Action 2) and the EU (e.g., Anti-Tax Avoidance Directive). The (in)compatibility of linking rules with existing tax treaty rules and EU primary law. The author refers throughout to relevant model convention provisions, EU case law and a vast number of references of official documentation and literature. With its detailed attention to the concept and legal nature of HFIs and double non-taxation, the critical and comprehensive analysis of the linking rules developed by the OECD and the EU, this provocative book allows to reconsider the legality of these linking rules and will quickly become a much-used problem-solving resource for policymakers, tax practitioners, tax authorities and tax academics. This book allows to rethink whether linking rules relate to a solution or create actual legal issues. *Körperschaftenkatalog* - Universität Kiel. Institut für Weltwirtschaft. Bibliothek 1967

Missbrauchsverhinderungsnormen und Standortwahl - Alexander Linn 2007-11-09
Alexander Linn analysiert den Einfluss bestimmter allgemeiner und spezieller Normen gegen Steuerumgehungsversuche auf die Standortentscheidung einer Unternehmung und ihre Wirkung auf den Steuerwettbewerb. Am Beispiel der Einschränkungen, die die verschiedenen Missbrauchsverhinderungsnormen für die Einsatzmöglichkeiten einer Finanzierungsgesellschaft darstellen, wird deutlich wie sich diese Normen auf die Standortwahl und den Steuerwettbewerb auswirken.