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COMPARATIVE INCOME TAXATION

A Structural Analysis

THIRD EDITION

HUGH J. AULT AND BRIAN J. ARNOLD

PRINCIPAL AUTHORS



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Law & Business

Comparative Income Taxation A Structural Analysis 3rd Edition Revised

Xavier Oberson



Comparative Income Taxation A Structural Analysis 3rd Edition Revised:

Comparative Income Taxation Brian J. Arnold, Hugh J. Ault, Graeme Cooper, 2019-12-09 Comparative Income Taxation A Structural Analysis Fourth Edition Hugh J Ault Brian J Arnold taxation of corporations and their shareholders corporate organization and restructuring taxation of partnerships residence and source taxation controlled foreign company rules restrictions on the deduction of interest courts dealing with tax matters and effect of tax treaties Several new topics including the classification of employees and independent contractors the taxation of pensions patent box regimes the taxation of indirect transfers and the tax challenges of the digital economy have been added Especially timely are discussions of changes stemming from the G20 OECD Base Erosion and Profit Shifting project The introduction has also been expanded to include a new section on European Union EU law as it affects the tax laws of EU Member States This new edition of a classic source of information and analysis for students professors researchers tax practitioners and tax policy officials on the different ways that countries design their income tax systems will be widely welcomed by the international tax community

Figuring Out the Tax Lawrence Zelenak, 2018-01-11 Recounts the forgotten early development of the federal income tax in the United States Topics covered range from marriage to capital losses to withholding This book will be of particular interest to tax academics and professionals but also to anyone wondering how income tax achieved its current form

Applying the Arm's Length Principle to Intra-group Financial Transactions Robert Danon, Vikram Chand, Guglielmo Maisto, Amanda Pletz, 2023-08-29 It is well known that intercompany financing arrangements have become increasingly subject to scrutiny in contexts of applying transfer pricing and anti tax avoidance related rules With contributions by more than 50 leading global transfer pricing and international tax experts from law firms multinational enterprises academia and tax administrations this book provides unparalleled insights into the application of the Arm's Length Principle to different types of financial transactions application of anti avoidance rules to various intra group financial arrangements as well as the business value creation process and the dispute management landscape that underlie intra group financial transactions With in depth analysis of the legislation and market developments that fuel the diverse range of financing options available to market participants and loaded with practical examples and case studies that cover the legal and economic considerations that arise when analysing intra group finance the contributors examine such topics and issues as the following national anti abuse rules applicable to financial transactions tax treaty issues role of credit ratings and impact of implicit support loans cash pooling financial guarantees transfer pricing aspects of performance guarantees mezzanine financing considerations for crypto financing impact of crises situations such as COVID 19 how treasury operations can be structured in a group and the decision making process involved how hedges offset or mitigate risks how to apply the arm's length principle to factoring and captive insurance transactions comparability analysis for various transactions special considerations for transactions carried out by a permanent establishment EU state aid and its interaction with transfer pricing rules dispute prevention and

resolution tools under the OECD UN and EU frameworks and developing countries perspectives focusing on Brazil India and South Africa Given the challenges facing taxpayers and tax authorities alike this book will prove an immeasurably valuable reference guide to support tax practitioners tax administrations and tax scholars in developing standards and policies in dealing with intra group financing issues *Taxing Artificial Intelligence* Xavier Oberson,2024-03-14 *Taxing Artificial Intelligence* will be essential reading for scholars policy makers and students across law and economics It will also be invaluable for law and tax professionals seeking to understand the latest developments in AI automation and the future of work

Comparative Income Taxation Hugh J. Ault,Brian J. Arnold,2010-01-01 The purpose of this book is to compare different solutions adopted by nine industrialized countries to common problems of income tax design As in other legal domains comparative study of income taxation can provide fresh perspectives from which to examine a particular national system Increasing economic globalization also makes understanding foreign tax systems relevant to a growing set of transnational business transactions Comparative study is however notoriously difficult Full understanding of a foreign tax system may require mastery not only of a foreign language but also of foreign business and legal cultures It would be the work of a lifetime for a single individual to achieve that level of understanding of the nine income taxes compared in this volume Suppose however that an international group of tax law professors each expert in his own national system were asked to describe how that system resolved specific problems of income tax design with respect to individuals business organizations and international transactions Suppose further that the leaders of the group wove the resulting answers into a single continuous exposition which was then reviewed and critiqued by a wider group of tax teachers The resulting text would provide a convenient and comprehensive introduction to foreign approaches to income taxation for teachers students policy makers and practitioners That is the path followed by Hugh Ault and Brian Arnold and their collaborators in the development of this fascinating book Henceforth a reader interested in how other developed countries resolve such structural issues as the taxation of fringe benefits the effect of unrealized appreciation at death the classification of business entities expatriation to avoid taxes and so on can turn to this volume for an initial answer This book should greatly facilitate comparative analysis in teaching and writing about taxation in the US and elsewhere

Taxing Robots Xavier Oberson,2019 The increasing use of artificial intelligence within the workplace is likely to cause significant disruption to the labour market and in turn to the economy due to a reduction in the number of taxable workers In this innovative book Xavier Oberson proposes taxing robots as a possible solution to the anticipated problem of declining tax revenues

[The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option](#) Richard Krever,2020-02-20 The Allocation of Multinational Business Income Reassessing the Formulary Apportionment Option Edited by Richard Krever application of formulary apportionment in specific sectors such as digital enterprises and the banking industry the political economy of establishing and maintaining a successful formulary apportionment regime formulary apportionment proposals

for Europe the role of traditional tax criteria such as economic efficiency fairness ease of administration and robustness to avoidance and incentive compatibility determining which parts of a multinational group are included in a formulary apportionment unit and whether innovative profit split methodologies such as those developed by China are shifting traditional arm's length methods to a quasi formulary apportionment system Providing a comprehensive understanding of all aspects of the formulary apportionment option this state of the art summary of history current practice proposals and prospects in the ongoing debate over arm's length versus formulary apportionment methodologies will be welcomed by practitioners policy makers and academics concerned with international taxation all of whom will gain an understanding of the case put forward by proponents for adoption of formulary apportionment in Europe and globally and the counter arguments they face Readers will acquire a better understanding of the implications of formulary apportionment and its central role in the current debate about the future of international taxation rules providing all the intellectual ammunition needed to carefully re-examine one of the ideas traditionally considered as apocryphal by the OECD and to a significant portion of the tax professional community readers of this book will come away not only with a renewed understanding of the multiple facets of formulary apportionment but also of some of the fundamental pressure points in the international tax system Accordingly it is a welcome and timely addition to the literature Dr Stjepan Gad o Assistant Professor at University of Rijeka Faculty of Law *British Tax Review* 2021 Issue 2 p243 246

Elgar Encyclopedia of Comparative Law J. M. Smits, 2006 This is a very important and immense book Single handedly Smits has reviewed and checked this immense work to bring it to its final high standard in quality and accuracy and selection of laws *The Criminal Lawyer* This is a very important and immense book *The Elgar Encyclopedia of Comparative Law* is a treasure trove of honed knowledge of the laws of many countries It is a reference book for dipping into time and time again It is worth every penny and there is not another as comprehensive in its coverage as Elgar's I highly recommend the *Elgar Encyclopedia of Comparative Law* to all English chambers This is a very important book that should be sitting in every university law school library Sally Ramage *The Criminal Lawyer* The entries are written in a lucid and accessible style with appropriate references being given for further research All in all a substantial work which will delight enthusiasts of comparative law *The Commonwealth Lawyer* The breadth of topics plus the bibliographies allows a reader to use the *Elgar Encyclopedia* as an initial entry into a field of law a specific topic or a legal system Any law library business library large public library or academic library supporting the study of international law or international business will want to have it in its collection This work is highly recommended Ladyjane Hickey *American Reference Books Annual* Comparative law is the comparison of law and legal systems from around the world At one time it was a field of limited interest and academic participation However increasing globalization whether of commerce or culture makes it imperative that citizens learn more about the law of other countries That is the premise of this comprehensive new research tool designed for general readers Some 70 articles address topics as diverse as accident

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The Taxation of Corporate Groups Under Consolidation Antony Ting, 2013 Antony Ting presents the first comprehensive comparative study of the tax consolidation regimes adopted in eight countries

Exploring the Nexus Doctrine In International Tax Law Ajit Kumar Singh, 2021-05-14 In an age when cross border business transactions are increasingly effected without the transference of physical products revenue concerns of states have led to a multitude of tax disputes based on the concept of nexus This important and timely book is the most authoritative to date to discuss one of the major tax topics of our time the question of how taxing rights on income generated from cross border activities in the digital age should be allocated among jurisdictions Demonstrating in prodigious depth that it is the economic nexus of the tax entity or activity with the state and not the physical nexus which meets the jurisdictional requirement the author a leading authority on this area who is a Senior Commissioner of Income Tax and a Member of the Dispute Resolution Panel of the Government of India addresses such dimensions of the subject as the following whether a strict territorial nexus as a normative principle is ingrained in source rule jurisprudence detailed scrutiny of such classical doctrines as benefit theory neutrality theory and international equity comparative critique of the Organisation for Economic Co operation and Development OECD and United Nation UN model tax treaties whether international law and customary principles mandate a

strict territorial link with the source state for the assumption of tax jurisdiction whether the economic nexus based tax jurisdiction and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process and whether retrospective tax legislation breaches the principle of constitutional fairness The book offers a politically informed analysis of the nexus principle and balances the dynamics of physical presence and economic nexus standards based on an in depth survey of the historical evolution of judicial pronouncements and international practices in this regard Dr Singh s book exposes an urgently needed missing link in the international source rule literature and takes a giant step towards solving the thorny question of appropriate tax apportionment It sheds brilliant light on the policies states may adopt when signing new tax treaties so that unintended results may be foreseen and avoided Tax practitioners taxation authorities and academic researchers in the field of international tax law and policy will greatly appreciate the book s forthright enhancement of the ability to defend challenges based on the nexus doctrine

Non-discrimination in Tax Treaty Law and World Trade Law
Kasper Dziurdź, 2019-07-23 Non discrimination is a central obligation under both tax treaty and trade law However in seeking to strike a balance between national and international interests its application differs in the two areas of practice This deeply researched and authoritative work which explains the policy issues and how non discrimination analysis works provides a comprehensive review of non discrimination rules in WTO and tax treaty law combining a critical commentary on case law with proposals for an innovative concept for solving cases of discrimination in tax treaty law Among the practical issues affecting non discrimination examined in detail are the following implications that can be drawn from the concepts of non discrimination under WTO law and Article 24 of the OECD Model direct and indirect discrimination and analysis of comparability in WTO law and tax treaty law the MFN and NT rules under the GATT and GATS the meaning of likeness and less favourable treatment claiming non discriminatory tax treatment before tax administrations and courts under a tax treaty justification of measures against harmful tax competition low taxation and hybrid mismatch arrangements thin capitalisation rules progressive tax rates foreign losses group taxation and relief from juridical and economic double taxation under Article 24 of the OECD Model and integrating a justification defence into any stage of a non discrimination analysis The author establishes to what extent formal substantive and subjective approaches may be applied in a non discrimination analysis providing the reasons for the approaches taken A two step comparability procedure is applied to selected cases of potential tax discrimination demonstrating how policy arguments can be addressed under Article 24 of the OECD Model Drawing on over a half century of case law in both areas of practice this comprehensive study of the non discrimination rules under WTO law and international tax law will be invaluable in systematically solving cases of tax discrimination under Article 24 of the OECD Model and putting forward arguments at any stage of a WTO analysis Policymakers will benefit from the author s clear explanation of how national law should comply with international obligations Also taxpayers advisers will proceed confidently in claims of tax treaty discrimination and academics will discover an incomparable overview and analysis of anti

discrimination rules in international trade law and double taxation conventions Taxation of Foreign Business Income Within the European Internal Market Jérôme Monsenego, 2012 The rules of the Member States on the taxation of the foreign business income of companies whether such rules are based on the fiscal principle of territoriality or on the principle of worldwide taxation are in conflict with the objective of achievement of the internal market This objective is indeed difficult to reach when it comes to the taxation of foreign income given that the Member States are far from taxing companies doing business cross border as if their operations were purely domestic Areas of conflict include particularly the taxation of foreign profits the deduction of foreign losses the elimination of international double taxation and the attribution of profits to permanent establishments This dissertation analyses this conflict on the basis of a study of the case law of the European Court of Justice as well as some of the key provisions of the European treaties It appears that both the fiscal principle of territoriality and the principle of worldwide taxation give rise to complex issues of compatibility with the law of the European Union Although the analysis conducted throughout the dissertation provides some guidance for the taxation of the foreign business income of companies it is concluded that the Court cannot by itself efficiently resolve the conflict between such taxation and the objective of achievement of the internal market **Form and Substance in the Law of Obligations** Andrew Robertson, James Goudkamp, 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 **Shipowners' Limitation of Liability** Miguel Correia, 2013-01-06 This book refines the features of a variety of different common law and civil law systems down to a recognizable standard CIT system identifying in the process the system's core strengths and problems as well as the factors that determine its impact on corporate behavior The author offers insightful perspectives on such crucial issues as the following corporate group members versus corporate groups as taxable entities anti abuse rules and developments in judicial anti abuse doctrines costs associated with e.g. valuation of assets compliance and administration how certain core CIT concepts are independent of tax law efficiency equity and the protection of existing property rights the firm's reaction to behavioral control instruments limitations on the use of losses depreciation and amortization rules manipulation of legal characterization and transfer of assets and income The work has an interdisciplinary approach drawing on the literatures of tax law economics corporate law accounting and business management It concludes with a set of policy guidelines that should be considered when approaching the traditionally cumbersome interaction between tax systems and corporate groups Especially valuable to the practitioner are the book's extensive graphic design solutions illustrating the subtleties of the operation of corporate tax laws Analyzing the taxation of corporate groups in a user friendly form not

available in any other source this book greatly enhances the development of advanced tax planning methods that do not disrupt the economic operation of businesses Its comprehensive conceptual framework will greatly facilitate the work of those from practitioners to researchers interested in developing a practical approach to corporate income taxation applicable at a global level

Reflections on Canada's Past, Present and Future in International Law/Réflexions sur le passé, le présent et l'avenir du Canada en droit international Oonagh E. Fitzgerald, Valerie Hughes, Mark Jewett, 2018-06-30 Marking 150 years since Confederation provides an opportunity for Canadian international law practitioners and scholars to reflect on Canada's rich history in international law and governance where we find ourselves today in the community of nations and how we might help shape a future in which Canada's rules based and progressive approach to international law gains ascendancy This collection of essays each written in the official language chosen by the authors provides a thoughtful perspective on Canada's past and present in international law surveys the challenges that lie before us and offers renewed focus for Canada's pursuit of global justice and the rule of law Part I explores the history and practice of international law including sources of international law Indigenous treaties international treaty diplomacy domestic reception of international law and Parliament's role in international law Part II explores Canada's role in international law governance and innovation in the broad fields of economic environmental and intellectual property law Part III explores Canadian perspectives on developments in international human rights and humanitarian law including judicial implementation of these obligations international labour law business and human rights international criminal law war crimes child soldiers and gender

Reflections on Canada's Past Present and Future in International Law R flexions sur le pass le pr sent et l avenir du Canada en droit international demonstrates the pivotal role that Canada has played in the development of international law and signals the essential contributions the country is poised to make in the future

International Taxation Law in Sports Events Alara Efsun Yazıcıoğlu, 2020-07-28 This book is the first academic contribution that deals with international taxation of income sources from sports events Using an interdisciplinary approach with in depth analysis of both sports law and international tax law it is notably the first academic work to conduct a thorough analysis in the fields of international taxation of eSports sports betting as well as illegal unlawful income sources that may be obtained in relation to a sporting event such as kickback payments After describing the general methodologies of income tax and VAT from an international standpoint defining key terms such as eSports and bidding procedure the book examines in detail the taxation of the services that are rendered and the goods that are sold thereby the income obtained in relation to an international sports event from both income tax and VAT perspectives Also analysed are government funding in the sports sector along with its taxation modalities as well as specific tax exemption regulations enacted for the purposes of mega sporting events Highlighting the absence of an acceptable level of certainty in the field of taxation of international sports events the work makes pertinent suggestions as to the future of international sporting event taxation law With international appeal this comprehensive book constitutes

essential reading for tax and sports law scholars **The Role of Tax Law in Mergers and Acquisitions** Chunyang Zhang, 2022-08-08 Series on International Taxation Volume 82 The economic value of China's mergers and acquisitions M disparities between ordinary and special tax treatment eligibility for special tax treatment applying taxation principles such as neutrality and equity continuity of interest doctrine stock acquisition versus asset acquisition and adjustment to tax basis In addition to its empirical research the analysis makes use of an examination of the rules and theories on taxing M A in other jurisdictions such as Australia and the United States as part of its proposed blueprint for improving China's M A taxation Drawing on commonly recognized taxation principles this book definitively sets up the normative criteria for evaluating the income taxation of M A and reveals the fundamental problems encountered by China's current regime Its comprehensive analysis of the Chinese income tax rules for M A and detailed disclosure of how they are both divergent from and convergent with that of some other major economies will prove of immeasurable value to in house counsel for multinational corporations business enterprises with interests in China taxation consultants taxation academics and taxation authorities worldwide

Corporate Tax Law Peter Harris, 2013-03-07 Many corporate tax systems lack structure Focusing on structural defects and how they are addressed in practice this comprehensive and comparative analysis of corporate tax systems uses a conceptual framework to illustrate and analyse the many difficult issues corporations pose This framework is enhanced by the examination of a large body of legal rules and practical considerations which demonstrate how corporate tax systems work in practice While adopting a broad comparative approach the analysis also drills down into the detail of influential corporate tax systems in order to illustrate the major issues they face and the options available to them **Introduction to Transfer Pricing** Jerome Monsenego, 2022-11-22 Transfer pricing refers to the pricing of cross border intercompany transactions Transfer prices influence the tax base of multinational enterprises and thus also the fiscal revenues of the countries where they are doing business The importance of transfer pricing has significantly expanded over time and culminated with the work of the OECD on Base Erosion and Profit Shifting BEPS With the globalisation of business activities the need for States to prevent tax avoidance and the risk of double taxation faced by multinational enterprises transfer pricing has become a key question for multinational enterprises and tax administrations alike Introduction to Transfer Pricing intends at providing a general introduction to the fundamentals of transfer pricing The book is focused on explanations of the principles that apply albeit to various extents in most countries Although the majority of these principles are provided by the OECD the views of other international organisations in particular the United Nations and the European Union are also taken into account Moreover the book illustrates the fundamentals of transfer pricing with concrete examples based on the structures often used by multinational enterprises when conducting cross border business activities Also included are relevant court cases from a variety of countries Among the issues and topics covered are the following the arm's length principle in theory and practice transfer pricing methods intercompany transactions involving intangibles and

financial transactions common types of transfer pricing models cross border business restructurings the substance requirement for transfer pricing purposes attribution of profits to permanent establishments and the prevention and resolution of transfer pricing disputes This second edition was updated based on the 2022 OECD Transfer Pricing Guidelines and the 2021 UN Transfer Pricing Manual Legal Thoughts between the East and the West in the Multilevel Legal Order Chang-fa Lo,Nigel N.T. Li,Tsai-yu Lin,2016-11-11 This book focuses on the interaction and mutual influences between the East and the West in terms of their legal systems and practices In this regard it highlights Professor Herbert H P Ma s achievements and his efforts to bring Eastern and Western legal concepts and systems closer together The book shows that while there have been convergences between different legal regimes in many fields of law diverse legal practices and approaches rooted in differing cultural social political and philosophical backgrounds do remain and that these differences are not necessarily negative elements in the contemporary legal order By examining different levels of the legal order including domestic regional and multilateral it goes on to argue that identifying these diversities and addressing the interactions and mutual influences between different regimes is a worthwhile undertaking not only in terms of mutual enrichment but also with regard to intensifying the degree of desirable coordination between different legal systems All chapters were written by leading experts practitioners and scholars from different jurisdictions with expertise in various fields of law and different levels of the legal order and discuss a number of issues with particular focus on either one way or mutual influences between the Eastern and the Western legal systems practices and philosophies

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