

LA904: Issues in the Taxation of International Business

[View Online](#)

1

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

2

Raad, C. van. Materials on international & EC tax law. 11th ed. Leiden: : International Tax Center 2011.

3

Arnold, Brian J., McIntyre, Michael J. International tax primer. 2nd ed. The Hague: : Kluwer Law International 2002.

4

Holmes, Kevin. International tax policy and double tax treaties: an introduction to principles and application. Amsterdam: : IBFD 2007.

5

Rohatgi, Roy. Basic international taxation. 2nd ed. Richmond: : Richmond Law & Tax 2005.

6

Arnold BJ, McIntyre MJ. International tax primer. 2nd ed. The Hague: : Kluwer Law

International 2002.

7

Picciotto, Sol. International business taxation: a study in the internationalization of business regulation. London: : Weidenfeld & Nicolson 1992.

8

Martha, Rutsel Silvestre J. The jurisdiction to tax in international law: theory and practice of legislative fiscal jurisdiction. Deventer, The Netherlands: : Kluwer Law and Taxation Publishers 1989.

9

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

10

Holmes K. International tax policy and double tax treaties: an introduction to principles and application. Amsterdam: : IBFD 2007.

11

Organisation for Economic Co-operation and Development. Taxing profits in a global economy: domestic and international issues. Paris: : Organisation for Economic Co-operation and Development 1991.

12

Williams, David W., International Bureau of Fiscal Documentation. Trends in international taxation. Amsterdam: : International Bureau of Fiscal Documentation 1991.

13

Qureshi, Asif H. The public international law of taxation: text, cases and materials. London:

: Graham & Trotman 1994.

<https://contentstore.cla.co.uk/secure/link?id=f9411969-a31b-e811-80cd-005056af4099>

14

Akehurst, Michael. Jurisdiction in International Law. British Year Book of International Law 1972;**46**

:145–257.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/byrint46&id=175&collection=journals&index=journals/byrint>

15

Bowett DW. Jurisdiction: Changing Patterns of Authority over Activities and Resources. British Yearbook of International Law 1983;**53**

:1–26.<https://contentstore.cla.co.uk/secure/link?id=e9c5e83b-8543-e611-80bd-0cc47a6bddeb>

16

Hague Academy of International Law. Recueil Des Cours, Collected Courses (Vol 111): The Doctrine of Jurisdiction in International Law. Kluwer Law International
http://www.nijhoffonline.nl/book?id=er111_er111_001-162

17

Hague Academy of International Law. Recueil Des Cours, 1984 (Vol 186) The Doctrine of International Jurisdiction Revisited after Twenty Years. Kluwer Law International
http://www.nijhoffonline.nl/book?id=er186_er186_009-116

18

Qureshi A. The Freedom of a State to Legislate in Fiscal Matters under General International Law. Bulletin for international fiscal documentation 1987;**1**

.<https://arlr.iii.com/nonret~S0&atitle=The+Freedom+of+a+State+to+Legislate+in+Fiscal+Matters+under+General+International+Law&title=Bulletin+for+international+fiscal+documentation&aufirst=A.&auinit=&aualast=Qureshi&issn=00074624&eissn=&coden=&volume=1&issue=&spage=14&epage=&quarter=&ssn=&date=1987&sid=&reqtype3>

19

Jessica J-M Hagen. Constitutional Limits on State Tax Jurisdiction. Columbia Law Review 1987;**87**:1238-57.<http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122589>

20

Qureshi AH. Unitary taxation and general international law. Bulletin for international fiscal documentation 1987;**41**:56-65.<https://arlr.iii.com/nonret~S0&atitle=Unitary+taxation+and+general+international+law&title=Bulletin+for+international+fiscal+documentation&aufirst=Asif+Hasan&aunit=&aualast=Qureshi&issn=&eissn=&coden=&volume=41&issue=2&spage=56&epage=65&quarter=&ssn=&date=1987&sid=&reqtype3>

21

Daniel Sandler. Slicing the shadow - the continuing debate over unitary taxation and worldwide combined reporting. British Tax Review 1994;**6**:572-97.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C15EFA1E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FED0A60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D6&crumb-action=append&context=7>

22

Sadiq K. Unitary taxation - The case for global formulary apportionment. Bulletin for international taxation 2001;**55**:275-86.<https://arlr.iii.com/nonret~S0&atitle=Unitary+taxation+The+case+for+global+formulary+apportionment&title=Bulletin+for+international+taxation&aufirst=K.&aunit=&aualast=Sadiq&issn=00074624&eissn=&coden=&volume=55&issue=7&spage=275&epage=286&quarter=&ssn=&date=2001&sid=&reqtype3>

23

McClure C. Replacing separate entity accounting and the arms length principle with formulary apportionment. Bulletin for international taxation 2002;**56**:586-99.<https://arlr.iii.com/nonret~S0&atitle=Replacing+separate+entity+accounting+and+the+arms+length+principle+with+formulary+apportionment&title=Bulletin+for+international+taxation&aufirst=C.&aunit=&aualast=McClure&issn=00074624&eissn=&coden=&volume=56&issue=12&spage=586&epage=599&quarter=&ssn=&date=2002&sid=&reqtype3>

24

Williams DW. EC tax law. London: : Longman 1998.

25

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

26

Rohatgi R. Basic international taxation. 2nd ed. Richmond: : Richmond Law & Tax 2005.

27

Picciotto S. International business taxation: a study in the internationalization of business regulation. London: : Weidenfeld & Nicolson 1992.

28

Easson AJ. Taxation in the European Community. London: : Athlone 1993.

29

Lier AP. Tax and legal aspects of EC harmonisation. Deventer: : Kluwer 1993.

30

Farmer P, Lyal R. EC tax law. Oxford: : Clarendon Press 1994.

31

Devereux MP, Pearson M, Institute for Fiscal Studies (Great Britain). Corporate tax harmonisation and economic efficiency. London: : Institute for Fiscal Studies 1989.

32

Bovenberg AL. Harmonization of company taxation in the European Community: some comments on the Ruding Committee Report. Dordrecht: : Kluwer 1992.

33

Terra BJM, Wattèl PJ. European tax law. 6th ed., abridged student ed. Alphen aan den Rijn, The Netherlands: : Kluwer Law International 2012.

34

Bond S, Institute for Fiscal Studies (Great Britain). Corporate tax harmonisation in Europe: a guide to the debate. London: : Institute for Fiscal Studies 2000.

35

Commission of the European Communities. Report of the Committee of Independent Experts on Company Taxation. Luxembourg: : Office for Official Publications of the European Communities 1992.

36

Great Britain. Taxation and competition policy in the single market: with evidence : 28th report, session 1997-98. London: : Stationery Office 1998.

37

European Commission. Towards an Internal Market without Tax Obstacles – A strategy for providing companies with a consolidated corporate tax base for their EU-wide activities. <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2001:0582:FIN:EN:PDF>

38

Iain P.A. Stitt. Corporate taxation in the E.C. British Tax Review 1993;:75–89.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C1B1FC0E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdoc>

guid%3DI9FF19E40E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6

39

Sandra Eden. Corporate tax harmonisation in the European Community. British Tax Review 2000;:624-52.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BBD2140E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FA74ED0E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D13&crumb-action=append&context=14>

40

Malcolm J. Gammie. Corporate taxation in Europe - paths to a solution. British Tax Review 2001;:233-49.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BB55910E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FA10D40E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D21&crumb-action=append&context=22>

41

Council of the European Union. Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States. Official Journal European Union. 1990.http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L_.1990.225.01.0001.01.ENG

42

Council of the European Union. Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Official Journal European Union. 25AD;:34-46.http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L_.2009.310.01.0034.01.ENG

43

Council of the European Union. Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States. Official Journal European Union.
20AD;;6-9.http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.1990.225.01.0006.01.ENG

44

Council of the European Union. Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States. Official Journal European Union.
29AD;;8-16.http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2011.345.01.0008.01.ENG

45

Transfer Pricing and the Arbitration Convention - European commission.
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm

46

Commission of the European Communities. Report of the Committee of Independent Experts on Company Taxation. Luxembourg: : Office for Official Publications of the European Communities 1992.

47

Commission of the European Communities. Conclusions and recommendations of the Committee of Independent Experts on Company Taxation.
1992.http://aei.pitt.edu/1332/1/ruding_tax_report.pdf

48

Malcolm Gammie. The Ruding Committee report: an initial response.
1992.<http://www.ifs.org.uk/comms/comm30.pdf>

49

Council of the European Union. Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States. Official Journal European Union. 26AD;:49–54.http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2003.157.01.0049.01.ENG

50

European Commission. COM (2011) 714 final: Proposal for a Council Directive on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States (recast). 11AD.<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0714:FIN:EN:PDF>

51

Commission of the European Communities. COM(2001)582: Towards an Internal Market without tax obstacles A strategy for providing companies with a consolidated corporate tax base for their EU-wide activities. 23AD.<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2001:0582:FIN:EN:PDF>

52

European Commission. COM(2006)823 final: Communication from the Commission to the Council, the European Parliament and the European Economic and Social Committee - Co-ordinating Member States' direct tax systems in the Internal Market. 2006.<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52006DC0823>

53

COM (2011) 121 final 2011/0058 (CNS): Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB). 16AD.<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0121:FIN:EN:PDF>

54

Lang M, Court of Justice of the European Communities. Direct taxation: recent ECJ developments. Wien: : Linde Verlag 2002.

55

Lang M, Schuch J, Staringer C, et al. ECJ- recent developments in direct taxation. The Hague: : Kluwer Law International 2006.

56

Brokelind C. Towards a homogeneous EC direct tax law: an assessment of the member states' responses to the ECJ's case law. Amsterdam: : IBFD 2007.

57

Vogel K, Engelschalk M. Klaus Vogel on double taxation conventions: a commentary to the OECD-, UN-, and US model conventions for the avoidance of double taxation on income and capital with particular reference to German treaty practice. 3rd ed. London: : Kluwer 1997.

58

Arnold BJ, McIntyre MJ. International tax primer. 2nd ed. The Hague: : Kluwer Law International 2002.

59

Picciotto S. International business taxation: a study in the internationalization of business regulation. London: : Weidenfeld & Nicolson 1992.

60

Baker P. Double taxation conventions: a manual on the OECD model tax convention on income and on capital. London: : Sweet & Maxwell 2001.

61

Maisto G. Courts and tax treaty law. Amsterdam: : IBFD 2007.

62

Holmes K. International tax policy and double tax treaties: an introduction to principles and application. Amsterdam: : IBFD 2007.

63

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

64

Ogley A. The principles of international tax: a multinational perspective. London: : Interfisc Publishing 1993.

65

Rohatgi R. Basic international taxation. 2nd ed. Richmond: : Richmond Law & Tax 2005.

66

Williams DW, International Bureau of Fiscal Documentation. Trends in international taxation. Amsterdam: : International Bureau of Fiscal Documentation 1991.

67

Gassner W, Lang M, Lechner E. Tax treaties and EC law. London: : Kluwer Law 1997.

68

Avery-Jones J. The Interpretation of Tax Treaties with particular reference to Article 3(2) of the OECD Model. British Tax Review 1984;:14-54.<https://contentstore.cla.co.uk/secure/link?id=10e2e180-8243-e611-80bd-0cc47a6bddeb>

69

70

71

72

73

74

12/27

:363-416.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/vrgtr18&id=373&collection=journals&index=journals/vrgtr>

75

Dagan, Tsilly. Tax Treaties Myth, The. New York University Journal of International Law and Politics 1999;**32**

:939-96.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/nyuilp32&id=949&collection=journals&index=journals/nyuilp>

76

The Vienna Convention on the Law of Treaties.

23AD.<https://treaties.un.org/doc/Publication/UNTS/Volume%201155/volume-1155-I-18232-English.pdf>

77

Lang M. Tax treaty interpretation. Hague: : Kluwer Law International 2001.

78

Maisto G. Courts and tax treaty law. Amsterdam: : IBFD 2007.

79

O'Shea T. EU tax law and double tax conventions. London: : Avoir Fiscal Ltd 2008.

80

OECD Model Convention on Income and on Capital.

<http://www.oecd.org/tax/treaties/47213736.pdf>

81

Model Tax Convention on Income and on Capital 2010 (Full Version) | OECD READ edition.

<http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-o>

n-income-and-on-capital-2010_9789264175181-en#page1

82

Anderson L. Taxation of UK Branches of Non-UK Companies. European Taxation 2003;**43**:427–9.

83

Giuseppe Persico. Agency Permanent Establishment under Article 5 of the OECD Model Convention. Intertax 2000;**28**:66–81.<http://0-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=262072>

84

Arthur Pleijsier. The Agency Permanent Establishment: The Current Definition – Part One. Intertax 2001;**29**:167–83.<http://0-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=333272>

85

Trintalli F. Independent Legal Entities or Permanent Establishments? Recent Court Decisions and Anticipated Changes in the Law. European taxation 2002;**42**:364–70.

86

Picciotto S. International business taxation: a study in the internationalization of business regulation. London: : Weidenfeld & Nicolson 1992.

87

Cooper GS, Australian Tax Research Foundation. Tax avoidance and the rule of law. Amsterdam: : IBFD Publications BV in association with the Australian Tax Research Foundation 1997.

88

Holmes K. International tax policy and double tax treaties: an introduction to principles and application. Amsterdam: : IBFD 2007.

89

Lee N. Revenue law. 32nd ed. Bloomsbury Publishing, 2014:

90

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

91

Ogley A. The principles of international tax: a multinational perspective. London: : Interfisc Publishing 1993.

92

Deane, K.D. Law, Morality and Tax Evasion. Anglo-American Law Review 1984;**13**:1–15.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/comlwr13&id=11&collection=journals&index=journals/comlwr>

93

George Cooper. The Taming of the Shrewd: Identifying and Controlling Income Tax Avoidance. Columbia Law Review 1985;**85**:657–729.<http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122332>

94

Freiburg A. Ripples from the bottom of the harbour: some social ramifications of taxation fraud. Criminal Law Journal 1988;**12**:136–92.

95

McGarry, Stephen J. State of Mind Standards in Taxation. *American Journal of Tax Policy* 1988;**7**
:249–304.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/ajtp7&id=255&collection=journals&index=journals/ajtp>

96

D.A. Ward et al. The business purpose test and the abuse of rights. *British tax review* 1985;**2**
:68–123.<https://contentstore.cla.co.uk/secure/link?id=12990c55-e043-e611-80bd-0cc47a6bddeb>

97

John Tiley. Judicial anti-avoidance doctrines: the US alternatives - Part 1. *British Tax Review* 1987;:180–97.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C881260E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fprefer%3D%252Fmaf%252Fwluk%252Fapp%252Fdocument%253Fprefer%253D%25252Fmaf%25252Fwluk%25252Fapp%25252Fdocument%25253Fdocguid%25253DIA03ADC40E72111DA9D198AF4F85CA028%252526src%25253Dtoce%252526access-method%25253Dtoc%252526crumb-action%25253Dappend%252526context%25253D10%2526docguid%253DI5C881260E71211DA915EF37CAC72F838%2526src%253Dri%2526crumb-action%253Dappend%2526context%253D11%26docguid%3DIA03ADC40E72111DA9D198AF4F85CA028%26src%3Dri%26crumb-action%3Dappend%26context%3D12&crumb-action=append&context=13>

98

John Tiley. Judicial anti-avoidance doctrines: the US alternatives - Part 2. *British Tax Review* 1987;:220–44.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C883970E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Faccess-method%3Dtoc%26docguid%3DIA03B0350E72111DA9D198AF4F85CA028%26src%3Dtoce%26crumb-action%3Dappend%26context%3D19&crumb-action=append&context=20>

99

Brian J. Arnold. The Canadian general anti-avoidance rule. *British Tax Review* 1995;:541–56.<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0BDD80E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI0DA758A0E74D11DAB6EDAFABAD7D114%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D26&crumb-action=append&context=32>

100

Judith Freedman. Defining taxpayer responsibility: in support of a general anti avoidance principle. British Tax Review 2004;:332-57.
<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5B9EC3D0E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9F8C73D0E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D40&crumb-action=append&context=46>

101

Graham Aaronson. A Study to consider whether a general anti-avoidance rule should be introduced into the UK Tax System.
http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/gaar_final_report_111111.pdf

102

Lee N. Revenue law. 32nd ed. Bloomsbury Publishing, 2014:

103

Rohatgi R. Basic international taxation. 2nd ed. Richmond: : Richmond Law & Tax 2005.

104

Picciotto S. International business taxation: a study in the internationalization of business regulation. London: : Weidenfeld & Nicolson 1992.

105

Ogley A. The principles of international tax: a multinational perspective. London: : Interfisc Publishing 1993.

106

Arnold BJ, McIntyre MJ. International tax primer. 2nd ed. The Hague: : Kluwer Law International 2002.

107

Holmes K. International tax policy and double tax treaties: an introduction to principles and application. Amsterdam: : IBFD 2007.

108

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

109

Organisation for Economic Co-operation and Development. International tax avoidance and evasion: four related studies. Paris: : Organization for Economic Co-operation and Development 1987.

110

Organisation for Economic Co-operation and Development. Controlled foreign company legislation. Paris: : OECD 1996.

111

Organisation for Economic Co-operation and Development. Harmful tax competition: an emerging global issue. Paris: : OECD 1998.

112

OECD. Model Agreement on Exchange of Information on Tax Matters. 2002.<http://www.oecd.org/ctp/harmful/2082215.pdf>

113

Arnold BJ. The Taxation of Controlled Foreign Corporations: Defining and Designating Tax

Havens. British tax review 1985;**5**:286–305.

114

Arnold BJ. The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens II. British Tax Review 1985;**6**:362–76.

115

Michael B. Squires. Controlled foreign companies - taxed by legislation, untaxed by Tax Bulletin? British tax review 1994;:413–8.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0FAE10E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Faccess-method%3Dtoc%26docguid%3DI8100F3C1E45411DA92358E85EE602D8A%26src%3Dtoc%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6>

116

de Lignie M. Limitation on Benefits: Recently Signed US Treaties Compared to the 1992. Bulletin for international fiscal documentation 1995;**49**:71–7.

117

Valente P, Magenta M. Analysis of Certain Anti-Abuse Clauses in the Tax Treaties Concluded by Italy. Bulletin for international fiscal documentation 2000;**54**:41–6.

118

van Herksen M. Limitation on Benefits and the Competent Authority Determination. Bulletin for international fiscal documentation 1996;**50**:19–28.

119

Martín Jiménez AJ. Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part I. Bulletin for international fiscal documentation 2002;**56**:542–53.<https://ssrn.com/abstract=2471818>

120

Martín Jiménez AJ. Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part II. Bulletin for international fiscal documentation 2002;**56**:620-7.<https://ssrn.com/abstract=2471826>

121

Kornikova, Anna A. Solving the Problem of Tax-Treaty Shopping through the Use of Limitation on Benefits Provisions. Richmond Journal of Global Law and Business 2008;**8**:249-86.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/rjnglbs8&id=259&collection=journals&index=journals/rjnglbs>

122

P. Baker. Beneficial Ownership after Indofood.
http://www.taxbar.com/documents/Beneficial_Ownership_PB.pdf

123

Kandev MN. Treaty Shopping in Canada: The Door is (still) open. Bulletin for international taxation;**62**:463-70.

124

Jezzi P. The Concept of Beneficial Ownership in the Indofood and Prevost Car decisions. Bulletin for international taxation 2010;**64**.

125

du Toit C. The Evolution of the term beneficial ownership in relation to taxation over the past 45 years. Bulletin for international taxation 2010;**64**.

126

Organisation for Economic Co-operation and Development. Harmful tax competition: an emerging global issue. Paris: : OECD 1998.

127

Schön W, International Bureau of Fiscal Documentation. Tax competition in Europe: edited by Wolfgang Schön. Amsterdam: : IBFD 2003.

128

Kieckhefer BJ, Foundation for European Fiscal Studies. Harmful tax competition in the European Union: code of conduct, countermeasures and EU law. [The Netherlands]: : Kluwer 2004.

129

Picciotto S. International business taxation: a study in the internationalization of business regulation. London: : Weidenfeld & Nicolson 1992.

130

Muchlinski P. Multinational enterprises and the law. 2nd ed. Oxford: : Oxford University Press 2007.

131

Muchlinski PT. Multinational enterprises and the law. 2nd ed. Oxford: : Oxford University Press 2007. <http://warw.ebib.com/patron/FullRecord.aspx?p=1573064>

132

Gray SJ. International accounting and transnational decisions. London: : Butterworth 1983.

133

Gray SJ. International accounting and transnational decisions. London: : Butterworth 1983.

134

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West

Sussex: : Bloomsbury Professional 2014.

135

Holmes K. International tax policy and double tax treaties: an introduction to principles and application. Amsterdam: : IBFD 2007.

136

Organisation for Economic Co-operation and Development. Transfer pricing and multinational enterprises: three taxation issues. Paris: : Organisation for Economic Co-operation and Development 1984.

137

Organisation for Economic Co-operation and Development. Tax aspects of transfer pricing within multinational enterprises: the United States proposed regulations : a report by the Committee on Fiscal Affairs on the proposed regulations under Section 482 IRC. Paris: : OECD 1993.

138

Organisation for Economic Co-operation and Development. Transfer pricing guidelines for multinational enterprises and tax administrations. Paris: : OECD 2001.

139

Organisation for Economic Co-operation and Development. Addressing Base Erosion and Profit Shifting. Paris: : OECD Publishing 2013.
<http://0-dx.doi.org.pugwash.lib.warwick.ac.uk/10.1787/9789264192744-en>

140

Razin A, Slemrod J. Taxation in the global economy. Chicago: : University of Chicago Press 1990.

141

Gassner W, Lang M, Lechner E. Tax treaties and EC law. London: : Kluwer Law 1997.

142

Lall S. Transfer pricing and developing countries: Some problems of investigation. World Development 1979;**7**:59–71. doi:10.1016/0305-750X(79)90008-1

143

Hamaekers HMAL. The Arm's Length Principle and the Role of Comparables. Bulletin for international fiscal documentation 1992;**46**:602–5.<https://arlr.iii.com/nonret~S0&atitle=The+Arm's+Length+Principle+and+the+Role+of+Comparables&title=Bulletin+for+international+fiscal+documentation&aufirst=H.M.A.L.&auinit=&aulast=Hamaekers&issn=&eissn=&coden=&volume=46&issue=12&spage=602&epage=605&quarter=&ssn=&date=1992&sid=&reqtype3>

144

Jamie Elliott. Developments in transfer pricing. British tax review 1995;:348–57.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C046371E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE34660E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D4&crumb-action=append&context=5>

145

Heather Self. OECD Transfer Guidelines: Part II. British tax review 1995;:358–62.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C09E1B0E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE59050E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D14&crumb-action=append&context=15>

146

Avi-Yonah, Reuven S. Rise and Fall of Arm's Length: A Study in the Evolution of U.S. International Taxation, The. Virginia Tax Review 1995;**15**:89–159.<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/vrgtr15&id=99&collection=journals&index=journals/vrgtr>

147

Luc Hinnekens. The European Tax Arbitration Convention and its legal framework: Part 1. British Tax Review 1996;:132-54.<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BEBF970E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FDF4EC0E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D33&crumb-action=append&context=34>

148

Luc Hinnekens. The European Tax Arbitration Convention and its legal framework: Part 2. British Tax Review 1996;:272-311.<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BEC2080E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FDF4EC1E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D37&crumb-action=append&context=43>

149

M.Stirling. Global attitudes towards transfer pricing. Tax Journal Published Online First: 3AD.<http://0-www.lexisnexis.com.pugwash.lib.warwick.ac.uk/uk/legal/search/journalssubmitForm.do>

150

Ault H, Sasseville J. The New Arbitration Provision. Bulletin for international taxation 2009; **63**.

151

Gouthière B. Key Practical Issues in Eliminating the Double Taxation of Business Income. Bulletin for international taxation 2011; **65**.

152

OECD. Improving the Resolution of Tax Treaty Disputes.

<http://www.oecd.org/fr/ctp/resolution/38093485.pdf>

153

OECD. OECD Model. 22AD.<http://www.oecd.org/tax/treaties/47213736.pdf>

154

Transfer Pricing and the Arbitration Convention - European commission.
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm

155

European commission. Transfer Pricing and the Arbitration Convention.
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm

156

European commission. Joint Transfer Pricing Forum.
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/forum/index_en.htm

157

Rohatgi R. Basic international taxation. 2nd ed. Richmond: : Richmond Law & Tax 2005.

158

Miller A, Oats L. Principles of international taxation. Fourth edition. Haywards Heath, West Sussex: : Bloomsbury Professional 2014.

159

Commission of The European Communities. European Commission's adoption of COM

(2007) 71 final.

26AD.<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2007:0071:FIN:EN:PDF>

160

Helen Rogers, Lynne Oats. The use of advance pricing agreements in transfer pricing management. British tax review

2013;:76-94.<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=IFAAB7EE181D011E2B140B87BA827003F&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI2A12B58182EF11E290C285126984B05B%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D7&crumb-action=append&context=8>

161

Musgrave, Richard A., Musgrave, Peggy B. Public finance in theory and practice. 5th ed. New York: : McGraw-Hill 1989.

162

Kiesling, Herbert J. Taxation and public goods: a welfare-economic critique of tax policy analysis. Ann Arbor: : University of Michigan Press 1992.

163

James, S. R., Nobes, Christopher. The economics of taxation: principles, policy and practice . 10th ed., 2010/2011. Birmingham: : Fiscal 2010.

164

Kay, J. A., King, Mervyn A. The British tax system. 5th ed. Oxford: : Oxford University Press 1990.

165

Salter, David, Lee, Natalie, Snape, John. Revenue law: text and materials. Haywards Heath, West Sussex [England]: : Tottel Pub 2007.

166

Tax By Design. Oxford University Press 2011.

167

Devereux, M. P. The economics of tax policy. Oxford: : Oxford University Press 1996.

168

Williams, David W., Morse, Geoffrey, Davies, F. R. Davies principles of tax law. 6th ed.
London: : Sweet & Maxwell 2008.