## LA904: Issues in the Taxation of International Business



Akehurst, Michael (1972) 'Jurisdiction in International Law', British Year Book of International Law, 46, pp. 145–257. Available at: http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/byrint4 6&id=175&collection=journals&index=journals/byrint.

Anderson, L. (2003) 'Taxation of UK Branches of Non-UK Companies', European Taxation, 43(11), pp. 427–429.

Arnold, Brian J. (1985) 'The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens', British tax review, 5, pp. 286–305.

Arnold, B. J. (1985) 'The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens II', British Tax Review, 6, pp. 362–376.

Arnold, B.J. and McIntyre, M.J. (2002a) International tax primer. 2nd ed. The Hague: Kluwer Law International.

Arnold, B.J. and McIntyre, M.J. (2002b) International tax primer. 2nd ed. The Hague: Kluwer Law International.

Arnold, B.J. and McIntyre, M.J. (2002c) International tax primer. 2nd ed. The Hague: Kluwer Law International.

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

Arthur Pleijsier (2001) 'The Agency Permanent Establishment: The Current Definition – Part One', Intertax, 29(5), pp. 167–183. Available at: http://o-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=333272.

Ault, H. and Sasseville, J. (2009) 'The New Arbitration Provision', Bulletin for international taxation, 63(5).

Avery-Jones, J. (1984) 'The Interpretation of Tax Treaties with particular reference to Article 3(2) of the OECD Model', British Tax Review, (1), pp. 14–54. Available at: https://contentstore.cla.co.uk/secure/link?id=10e2e180-8243-e611-80bd-0cc47a6bddeb. Avi-Yonah, Reuven S. (1995) 'Rise and Fall of Arm's Length: A Study in the Evolution of U.S. International Taxation, The', Virginia Tax Review, 15, pp. 89–159. Available at: http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/vrgtr15

&id=99&collection=journals&index=journals/vrgtr.

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

Bartlett, R.T. (1991) 'The Making of Double Taxation Agreements', British tax review, pp. 76–85. Available at:

https://contentstore.cla.co.uk/secure/link?id=b658c807-8343-e611-80bd-0cc47a6bddeb.

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

Bovenberg, A.L. (1992) Harmonization of company taxation in the European Community: some comments on the Ruding Committee Report. Dordrecht: Kluwer.

Bowett, D.W. (1983) 'Jurisdiction: Changing Patterns of Authority over Activities and Resources', British Yearbook of International Law, 53(1), pp. 1–26. Available at: https://contentstore.cla.co.uk/secure/link?id=e9c5e83b-8543-e611-80bd-0cc47a6bddeb.

Brian J. Arnold. (1995) 'The Canadian general anti-avoidance rule', British Tax Review, pp. 541–556. Available at:

http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0BDD80E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI0DA758A0E74D11DAB6EDAFAEBAD7D114%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D26&crumb-action=append&context=32.

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

B.Zagaris (no date) 'The 1994 caricom double taxation agreement: A new model for regional integration and fiscal co-operation', Bulletin for international taxation, pp. 409–412

C. Gaston Perera (1993) 'Double tax treaties in the Eastern Caribbean', British Tax Review, (5), pp. 395–400. Available at:

http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C1B6DE1E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FF1EC60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D30&crumb-action=append&context=31.

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

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

Commission of The European Communities (26AD) 'European Commission's adoption of COM (2007) 71 final'. Available at:

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

Commission of the European Communities. (1992) 'Conclusions and recommendations of the Committee of Independent Experts on Company Taxation'. Sales and subscriptions, UNIPUB. Available at: http://aei.pitt.edu/1332/1/ruding tax report.pdf.

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

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

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

Council of the European Union (20AD) '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. Luxembourg: European Commission \* Office for Official Publications of the European Union. Available at: http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\_.1990.225.01.0006.01.ENG

Council of the European Union (25AD) '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. Luxembourg: European Commission \* Office for Official Publications of the European Union. Available at: http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L\_.2009.310.01.0034.01.EN G.

Council of the European Union (26AD) '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. Luxembourg: European Commission \* Office for Official Publications of the European Union. Available at:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\_.2003.157.01.0049.01.ENG

Council of the European Union (29AD) '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. Luxembourg: European Commission \* Office for Official Publications of the European Union. Available at: http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\_.2011.345.01.0008.01.ENG

Council of the European Union (1990) 'Council Directive 90/434/EEC of 23 July 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and

3/14

exchanges of shares concerning companies of different Member States', Official Journal European Union. Luxembourg: European Commission \* Office for Official Publications of the European Union. Available at:

http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L\_.1990.225.01.0001.01.EN G.

D.A. Ward et al. (1985) 'The business purpose test and the abuse of rights', British tax review, 2, pp. 68–123. Available at:

https://contentstore.cla.co.uk/secure/link?id=12990c55-e043-e611-80bd-0cc47a6bddeb.

Dagan, Tsilly (1998) 'National Interests in the International Tax Game', Virginia Tax Review , 18, pp. 363-416. Available at:

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

Dagan, Tsilly (1999) 'Tax Treaties Myth, The', New York University Journal of International Law and Politcs, 32, pp. 939–996. Available at:

http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/nyuilp3 2&id=949&collection=journals&index=journals/nyuilp.

Daniel Sandler (1994) 'Slicing the shadow - the continuing debate over unitary taxation and worldwide combined reporting', British Tax Review, 6, pp. 572–597. Available at: https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C15EFA1E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE D0A60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D6&crumb-action=append&context=7.

Deane, K.D. (1984) 'Law, Morality and Tax Evasion', Anglo-American Law Review, 13, pp. 1–15. Available at:

http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/comlwr 13&id=11&collection=journals&index=journals/comlwr.

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

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

Easson, A. (2000) 'Do we still need tax treaties?', Bulletin for international taxation, 54(12), pp. 619–625. Available at:

 $https://arlir.iii.com/nonret \sim S0\& amp; atitle = Do+we+still+need+tax+treaties?\& amp; title = Bulletin+for+international+taxation\& amp; aufirst = Alex\& amp; auinit = \& amp; aulast = Easson\& amp; issn = 00074624\& amp; eissn = \& amp; coden = \& amp; volume = 54\& amp; issue = 12\& amp; page = 619\& amp; epage = 625\& amp; quarter = \& amp; ssn = \& amp; date = 2000\& amp; sid = \& amp; regtype 3.$ 

Easson, A.J. (1993) Taxation in the European Community. London: Athlone.

European Commission (11AD) '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)'. Available at:

http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0714:FIN:EN:PDF.

European Commission (2006) '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'. Available at: http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52006DC0823.

European commission (no date a) Joint Transfer Pricing Forum. Available at: http://ec.europa.eu/taxation\_customs/taxation/company\_tax/transfer\_pricing/forum/index\_en.htm.

European Commission (no date) 'Towards an Internal Market without Tax Obstacles – A strategy for providing companies with a consolidated corporate tax base for their EU-wide activities'. Available at:

http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2001:0582:FIN:EN:PDF.

European commission (no date b) Transfer Pricing and the Arbitration Convention. Available at:

http://ec.europa.eu/taxation\_customs/taxation/company\_tax/transfer\_pricing/arbitration\_convention/index en.htm.

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

Freiburg, A. (1988) 'Ripples from the bottom of the harbour: some social ramifications of taxation fraud', Criminal Law Journal, 12, pp. 136–192.

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

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

George Cooper (1985) 'The Taming of the Shrewd: Identifying and Controlling Income Tax Avoidance', Columbia Law Review, 85(4), pp. 657–729. Available at: http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122332.

Giuseppe Persico (2000) 'Agency Permanent Establishment under Article 5 of the OECD Model Convention', Intertax, 28(2), pp. 66–81. Available at: http://o-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=262072.

Gouthière, B. (2011) 'Key Practical Issues in Eliminating the Double Taxation of Business Income', Bulletin for international taxation, 65(4/5).

Graham Aaronson (no date) 'A Study to consider whether a general anti-avoidance rule should be introduced into the UK Tax System'. Available at: http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/gaar\_final\_report\_111111.pdf.

Gray, S.J. (1983a) International accounting and transnational decisions. London: Butterworth.

Gray, S.J. (1983b) International accounting and transnational decisions. London: Butterworth.

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

Hague Academy of International Law. (no date a) Recueil Des Cours, 1984 (Vol 186) The Doctrine of International Jurisdiction Revisited after Twenty Years [Hardcover]. Kluwer Law International. Available at: http://www.nijhoffonline.nl/book?id=er186 er186 009-116.

Hague Academy of International Law. (no date b) Recueil Des Cours, Collected Courses (Vol 111): The Doctrine of Jurisdiction in International Law [Hardcover]. Kluwer Law International. Available at: http://www.nijhoffonline.nl/book?id=er111 er111 001-162.

Hamaekers, H.M.A.L. (1992) 'The Arm's Length Principle and the Role of Comparables', Bulletin for international fiscal documentation, 46(12), pp. 602–605. Available at: https://arlir.iii.com/nonret~S0&atitle=The+Arm's+Length+Principle+and+the+Role+of+Comparables&title=Bulletin+for+international+fiscal+documentation&aufirs t=H.M.A.L.&auinit=&aulast=Hamaekers&issn=&eissn=&coden=&volume=46&issue=12&spage=602&epage=605&quarter=&ssn=&date=1992&sid=&reqtype3.

Heather Self (1995) 'OECD Transfer Guidelines: Part II', British tax review, (4), pp. 358–362. Available at:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C09E1B0E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE 59050E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D14&crumb-action=append&context=15.

Helen Rogers and Lynne Oats (2013) 'The use of advance pricing agreements in transfer pricing management', British tax review, (1), pp. 76–94. Available at: https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=IFAAB7EE181D011E 2B140B87BA827003F&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI2A1 2B58182EF11E290C285126984B05B%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D7&crumb-action=append&context=8.

van Herksen, M. (1996) 'Limitation on Benefits and the Competent Authority Determination', Bulletin for international fiscal documentation, 50(1), pp. 19–28.

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

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

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

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

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

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

lain P.A. Stitt (1993) 'Corporate taxation in the E.C.', British Tax Review, (2), pp. 75–89. Available at:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C1B1FC0E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FF19E40E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6.

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

Jamie Elliott (1995) 'Developments in transfer pricing', British tax review, (4), pp. 348–357. Available at:

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.

Jessica J-M Hagen (1987) 'Constitutional Limits on State Tax Jurisdiction', Columbia Law Review, 87(6), pp. 1238–1257. Available at:

http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122589.

Jezzi, P. (2010) 'The Concept of Beneficial Ownership in the Indofood and Prevost Car decisions', Bulletin for international taxation, 64(5).

John Tiley (1987a) 'Judicial anti-avoidance doctrines: the US alternatives - Part 1', British Tax Review, (5), pp. 180–197. Available at:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C881260E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Frefer%3D%252Fmaf%252Fwluk%252Fapp%252Fdocument%253Frefer%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.

John Tiley (1987b) 'Judicial anti-avoidance doctrines: the US alternatives - Part 2', British Tax Review, (6), pp. 220–244. Available at:

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.

Judith Freedman. (2004) 'Defining taxpayer responsibility: in support of a general anti avoidance principle.', British Tax Review, pp. 332–357. Available at:

http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5B9EC3D0E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9F8 C73D0E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D40&crumb-action=append&context=46.

Kandev, M.N. (no date) 'Treaty Shopping in Canada: The Door is (still) open', Bulletin for international taxation, 62(10), pp. 463–470.

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

Kiekebeld, B.J. and Foundation for European Fiscal Studies (2004) Harmful tax competition in the European Union: code of conduct, countermeasures and EU law. [The Netherlands]: Kluwer.

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

Kornikova, Anna A. (2008) 'Solving the Problem of Tax-Treaty Shopping through the Use of Limitation on Benefits Provisions', Richmond Journal of Global Law and Business, 8, pp. 249–286. Available at:

http://o-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/rjnglbs8&id=259&collection=journals&index=journals/rjnglbs.

Lall, S. (1979) 'Transfer pricing and developing countries: Some problems of investigation', World Development, 7(1), pp. 59–71. Available at: https://doi.org/10.1016/0305-750X(79)90008-1.

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

Lang, M. et al. (2006) ECJ- -recent developments in direct taxation. The Hague: Kluwer Law International.

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

Lee, N. (no date a) Revenue law. 32nd ed. Bloomsbury Publishing, 2014.

Lee, N. (no date b) Revenue law. 32nd ed. Bloomsbury Publishing, 2014.

Lier, A.P. (1993) Tax and legal aspects of EC harmonisation. Deventer: Kluwer.

de Lignie, M. (1995) 'Limitation on Benefits: Recently Signed US Treaties Compared to the 1992', Bulletin for international fiscal documentation, 49(2), pp. 71–77.

Luc Hinnekens. (1996a) 'The European Tax Arbitration Convention and its legal framework: Part 1.', British Tax Review, pp. 132–154. Available at:

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.

Luc Hinnekens. (1996b) 'The European Tax Arbitration Convention and its legal framework: Part 2.', British Tax Review, pp. 272–311. Available at:

http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BEC2080E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FD F4EC1E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D37&crumb-action=append&context=43.

Maisto, G. (2007a) Courts and tax treaty law. Amsterdam: IBFD.

Maisto, G. (2007b) Courts and tax treaty law. Amsterdam: IBFD.

Malcolm Gammie (1992) 'The Ruding Committee report: an initial response'. London: Institute for Fiscal Studies. Available at: http://www.ifs.org.uk/comms/comm30.pdf.

Malcolm J. Gammie (2001) 'Corporate taxation in Europe - paths to a solution', British Tax Review, (4), pp. 233–249. Available at:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BB55910E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FA 10D40E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D21&crumb-action=append&context=22.

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

Martín Jiménez, A.J. (2002a) 'Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part I', Bulletin for international fiscal documentation, 56(11), pp. 542–553. Available at: https://ssrn.com/abstract=2471818.

Martín Jiménez, A.J. (2002b) 'Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part II', Bulletin for international fiscal documentation, 56(12), pp. 620–627. Available at: https://ssrn.com/abstract=2471826.

McClure, C. (2002) 'Replacing separate entity accounting and the arms length principle with formulary apportionment', Bulletin for international taxation, 56(12), pp. 586–599. Available at:

https://arlir.iii.com/nonret~S0&atitle=Replacing+separate+entity+accounting+and+t he+arms+length+principle+with+formulary+apportionment&title=Bulletin+for+inte rnational+taxation&aufirst=C.&auinit=&aulast=McClure&issn=00074 624&eissn=&coden=&volume=56&issue=12&spage=586&epage=599&quarter=&ssn=&date=2002&sid=&reqtype3.

McGarry, Stephen J. (1988) 'State of Mind Standards in Taxation', American Journal of Tax Policy, 7, pp. 249–304. Available at:

http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/ajtp7&id=255&collection=journals&index=journals/ajtp.

Michael B. Squires (1994) 'Controlled foreign companies - taxed by legislation, untaxed by Tax Bulletin?', British tax review, (5), pp. 413-418. Available at:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0FAE10E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Faccess-method%

3Dtoc%26docguid%3DI8100F3C1E45411DA92358E85EE602D8A%26src%3Dtoce%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6.

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

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

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

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

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

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

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

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

Model Tax Convention on Income and on Capital 2010 (Full Version) | OECD READ edition (no date). Available at:

http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2010\_9789264175181-en#page1.

M.Stirling (3AD) 'Global attitudes towards transfer pricing', Tax Journal [Preprint]. Available at:

http://0-www.lexisnexis.com.pugwash.lib.warwick.ac.uk/uk/legal/search/journalssubmitForm.do.

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

Muchlinski, P.T. (2007) Multinational enterprises and the law. 2nd ed. Oxford: Oxford University Press. Available at: http://warw.eblib.com/patron/FullRecord.aspx?p=1573064. Musgrave, Richard A. and Musgrave, Peggy B. (1989) Public finance in theory and practice. 5th ed. New York: McGraw-Hill.

OECD (22AD) 'OECD Model'. Available at: http://www.oecd.org/tax/treaties/47213736.pdf.

OECD (2002) 'Model Agreement on Exchange of Information on Tax Matters'. Available at: http://www.oecd.org/ctp/harmful/2082215.pdf.

OECD (no date) 'Improving the Resolution of Tax Treaty Disputes'. Available at: http://www.oecd.org/fr/ctp/resolution/38093485.pdf.

'OECD Model Convention on Income and on Capital' (no date). Available at: http://www.oecd.org/tax/treaties/47213736.pdf.

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

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

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

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

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

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

Organisation for Economic Co-operation and Development (1993) 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.

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

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

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

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

Organisation for Economic Co-operation and Development (2013) Addressing Base Erosion and Profit Shifting [electronic resource]. Paris: OECD Publishing. Available at: http://o-dx.doi.org.pugwash.lib.warwick.ac.uk/10.1787/9789264192744-en.

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

P. Baker (no date) 'Beneficial Ownership after Indofood'. Available at:

http://www.taxbar.com/documents/Beneficial Ownership PB.pdf.

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

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

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

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

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

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

Qureshi, A. (1987) 'The Freedom of a State to Legislate in Fiscal Matters under General International Law', Bulletin for international fiscal documentation, 1. Available at: https://arlir.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=&aulast=Qureshi&issn=00074624&eissn=&coden=&volume=1&issue=&spage=14&epage=&quarter=&ssn=&date=1987&sid=&reqtype3.

Qureshi, A.H. (1987) 'Unitary taxation and general international law', Bulletin for international fiscal documentation, 41(2), pp. 56-65. Available at: https://arlir.iii.com/nonret~S0&atitle=Unitary+taxation+and+general+international+law&title=Bulletin+for+international+fiscal+documentation&aufirst=Asif+Hasan&auinit=&aulast=Qureshi&issn=&eissn=&coden=&volume=41&issue=2&spage=56&epage=65&quarter=&ssn=&date=1987&sid=&reqtype3.

Qureshi, Asif H. (1994) The public international law of taxation: text, cases and materials. London: Graham & Trotman. Available at: https://contentstore.cla.co.uk/secure/link?id=f9411969-a31b-e811-80cd-005056af4099.

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

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

Rohatgi, R. (2005a) Basic international taxation. 2nd ed. Richmond: Richmond Law & Tax.

Rohatgi, R. (2005b) Basic international taxation. 2nd ed. Richmond: Richmond Law & Tax.

Rohatgi, R. (2005c) Basic international taxation. 2nd ed. Richmond: Richmond Law & Tax.

Rohatgi, R. (2005d) Basic international taxation. 2nd ed. Richmond: Richmond Law & Tax.

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

Sadiq, K. (2001) 'Unitary taxation - The case for global formulary apportionment', Bulletin for international taxation, 55(7), pp. 275–286. Available at:

 $https://arlir.iii.com/nonret \sim S0\& amp; atitle = Unitary + taxation + The + case + for + global + formulary + apportionment\& amp; title = Bulletin + for + international + taxation\& amp; aufirst = K.\& amp; auinit = \& amp; aulast = Sadiq\& amp; issn = 00074624\& amp; eissn = \& amp; coden = \& amp; volume = 55\& amp; issue = 7\& amp; spage = 275\& amp; epage = 286\& amp; quarter = \& amp; ssn = \& amp; date = 2001\& amp; sid = \& amp; reqtype 3.$ 

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

Sandra Eden (2000) 'Corporate tax harmonisation in the European Community', British Tax Review, (6), pp. 624–652. Available at:

 $https://login.westlaw.co.uk/maf/wluk/app/document?\&src=ri\&docguid=I5BBD2140E71211\\ DA915EF37CAC72F838\&refer=\%2Fmaf\%2Fwluk\%2Fapp\%2Fdocument\%3Fdocguid%3DI9FA74ED0E72111DA9D198AF4F85CA028\%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D13\&crumb-action=append&context=14.$ 

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

Tax By Design (2011). Oxford University Press.

Terra, B.J.M. and Wattèl, P.J. (2012) European tax law. 6th ed., abridged student ed. Alphen aan den Rijn, The Netherlands: Kluwer Law International.

'The Vienna Convention on the Law of Treaties' (23AD). Available at: https://treaties.un.org/doc/Publication/UNTS/Volume%201155/volume-1155-I-18232-Englis h.pdf.

du Toit, C. (2010) 'The Evolution of the term beneficial ownership in relation to taxation over the past 45 years', Bulletin for international taxation, 64(10).

Transfer Pricing and the Arbitration Convention - European commission (no date a). Available at:

http://ec.europa.eu/taxation\_customs/taxation/company\_tax/transfer\_pricing/arbitration\_convention/index en.htm.

Transfer Pricing and the Arbitration Convention - European commission (no date b). Available at:

http://ec.europa.eu/taxation\_customs/taxation/company\_tax/transfer\_pricing/arbitration\_convention/index\_en.htm.

Trintalli, F. (2002) 'Independent Legal Entities or Permanent Establishments? Recent Court Decisions and Anticipated Changes in the Law', European taxation, 42(8), pp. 364–370.

Valente, P. and Magenta, M. (2000) 'Analysis of Certain Anti-Abuse Clauses in the Tax Treaties Concluded by Italy', Bulletin for international fiscal documentation, 54(1), pp. 41–46.

Vogel, K. and Engelschalk, M. (1997) 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.

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

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

Williams, D.W. (1998) EC tax law. London: Longman.

Williams, D.W. and International Bureau of Fiscal Documentation (1991) Trends in international taxation. Amsterdam: International Bureau of Fiscal Documentation.