

LA904: Issues in the Taxation of International Business

View Online



-
- Akehurst, Michael. (1972). Jurisdiction in International Law. *British Year Book of International Law*, 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>
- Anderson, L. (2003). Taxation of UK Branches of Non-UK Companies. *European Taxation*, 43(11), 427–429.
- Arnold, B. J. (1985a). The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens. *British Tax Review*, 5, 286–305.
- Arnold, B. J. (1985b). The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens II. *British Tax Review*, 6, 362–376.
- Arnold, B. J., & McIntyre, M. J. (2002a). *International tax primer* (2nd ed). Kluwer Law International.
- Arnold, B. J., & McIntyre, M. J. (2002b). *International tax primer* (2nd ed). Kluwer Law International.
- Arnold, B. J., & McIntyre, M. J. (2002c). *International tax primer* (2nd ed). Kluwer Law International.
- Arnold, Brian J. & McIntyre, Michael J. (2002). *International tax primer* (2nd ed). Kluwer Law International.
- Arthur Pleijsier. (2001). The Agency Permanent Establishment: The Current Definition – Part One. *Intertax*, 29(5), 167–183.
<http://0-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=333272>
- Ault, H., & Sasseville, J. (2009). The New Arbitration Provision. *Bulletin for International Taxation*, 63(5).
- Avery Jones, J. F. (1984). The Interpretation of Tax Treaties with Particular Reference to Article 3(2) of the OECD Model- II. *British Tax Review*, 2, 90–108.
<https://contentstore.cla.co.uk/secure/link?id=11e2e180-8243-e611-80bd-0cc47a6bddeb>
- Avery-Jones, J. (1984). The Interpretation of Tax Treaties with particular reference to Article 3(2) of the OECD Model. *British Tax Review*, 1, 14–54.
<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, 89-159.
<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. Sweet & Maxwell.
- Bartlett, R. T. (1991). The Making of Double Taxation Agreements. *British Tax Review*, 76-85.
<https://contentstore.cla.co.uk/secure/link?id=b658c807-8343-e611-80bd-0cc47a6bddeb>
- Bond, S. & Institute for Fiscal Studies (Great Britain). (2000). Corporate tax harmonisation in Europe: a guide to the debate. Institute for Fiscal Studies.
- Bovenberg, A. L. (1992). Harmonization of company taxation in the European Community: some comments on the Ruding Committee Report: Vol. European fiscal studies. Kluwer.
- Bowett, D. W. (1983). Jurisdiction: Changing Patterns of Authority over Activities and Resources. *British Yearbook of International Law*, 53(1), 1-26.
<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*, 541-556.
<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0BDD80E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI0DA758A0E74D11DAB6EDAFEAEBAD7D114%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 ECJ's case law. *IBFD*.
- B.Zagaris. (n.d.). The 1994 caricom double taxation agreement: A new model for regional integration and fiscal co-operation. *Bulletin for International Taxation*, 409-412.
- C. Gaston Perera. (1993). Double tax treaties in the Eastern Caribbean. *British Tax Review*, 5, 395-400.
<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). (16 C.E.).
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0121:FIN:EN:PDF>
- Commission of the European Communities. (23 C.E.). 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.
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2001:0582:FIN:EN:PDF>

Commission of The European Communities. (26 C.E.). European Commission's adoption of COM (2007) 71 final.

<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 [Unknown Binding]. Sales and subscriptions, UNIPUB. 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. Office for Official Publications of the European Communities.

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

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

Council of the European Union. (20 C.E.). 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. In Official Journal European Union (Issue OJ L 225, pp. 6–9). European Commission * Office for Official Publications of the European Union. http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.1990.225.01.0006.01.ENG

Council of the European Union. (25 C.E.). 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. In Official Journal European Union (Issue OJ L 310, pp. 34–46). European Commission * Office for Official Publications of the European Union. http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L_.2009.310.01.0034.01.ENG

Council of the European Union. (26 C.E.). 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. In Official Journal European Union (Issue OJ L 157, pp. 49–54). European Commission * Office for Official Publications of the European Union. http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2003.157.01.0049.01.ENG

Council of the European Union. (29 C.E.). 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. In Official Journal European Union (Issue OJ L 345, pp. 8–16). European Commission * Office for Official Publications of the European Union. 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 exchanges of shares concerning companies of different Member States. In Official Journal European Union (Issue OJ L 225). European Commission * Office for Official Publications of the European Union.

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, 68–123.

<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, 363–416.

<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 Politics*, 32, 939–996.

<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/nyuilp32&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, 572–597.

<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C15EFA1E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE00A60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D6&crumb-action=append&context=7>

de Lignie, M. (1995). Limitation on Benefits: Recently Signed US Treaties Compared to the 1992. *Bulletin for International Fiscal Documentation*, 49(2), 71–77.

Deane, K.D. (1984). Law, Morality and Tax Evasion. *Anglo-American Law Review*, 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>

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

Devereux, M. P., Pearson, M., & Institute for Fiscal Studies (Great Britain). (1989). *Corporate tax harmonisation and economic efficiency: Vol. IFS report series*. Institute for Fiscal Studies.

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).

Easson, A. (2000). Do we still need tax treaties? *Bulletin for International Taxation*, 54(12), 619–625.

<https://arlr.iii.com/nonret~S0&atitle=Do+we+still+need+tax+treaties?&title=Bulletin+for+international+taxation&aufirst=Alex&aunit=&auplast=Easson&issn=00074624&eissn=&coden=&volume=54&issue=12&page=619&epage=625&quarter=&ssn=&date=2000&sid=&reqtype3>

Easson, A. J. (1993). *Taxation in the European Community: Vol. European Community law series*. Athlone.

European commission. (n.d.-a). Joint Transfer Pricing Forum.
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/forum/index_en.htm

European Commission. (n.d.). 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>

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

European Commission. (11 C.E.). 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).
<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.
<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52006DC0823>

Farmer, P., & Lyal, R. (1994). *EC tax law: Vol. Oxford European Community law series*. Clarendon Press.

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

Gassner, W., Lang, M., & Lechner, E. (1997a). *Tax treaties and EC law: Vol. Series on international taxation*. Kluwer Law.

Gassner, W., Lang, M., & Lechner, E. (1997b). *Tax treaties and EC law: Vol. Series on international taxation*. Kluwer Law.

George Cooper. (1985). The Taming of the Shrewd: Identifying and Controlling Income Tax Avoidance. *Columbia Law Review*, 85(4), 657-729.
<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), 66-81.
<http://0-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. (n.d.). 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.u>

k/d/gaar_final_report_111111.pdf

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

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

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

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

Hague Academy of International Law. (n.d.-b). *Recueil Des Cours, Collected Courses (Vol 111): The Doctrine of Jurisdiction in International Law (Vol. 111) [Hardcover]*. Kluwer Law International. 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), 602-605.
<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=&psn=&date=1992&sid=&reqtype3>

Heather Self. (1995). OECD Transfer Guidelines: Part II. *British Tax Review*, 4, 358-362.
<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>

Helen Rogers & Lynne Oats. (2013). The use of advance pricing agreements in transfer pricing management. *British Tax Review*, 1, 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>

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

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

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

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

Holmes, K. (2007e). *International tax policy and double tax treaties: an introduction to*

principles and application. IBFD.

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

Iain P.A. Stitt. (1993). Corporate taxation in the E.C. *British Tax Review*, 2, 75–89.
<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. & Nobes, Christopher. (2010). *The economics of taxation: principles, policy and practice* (10th ed., 2010/2011). Fiscal.

Jamie Elliott. (1995). Developments in transfer pricing. *British Tax Review*, 4, 348–357.
<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), 1238–1257.
<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, 180–197.
<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>

John Tiley. (1987b). Judicial anti-avoidance doctrines: the US alternatives - Part 2. *British Tax Review*, 6, 220–244.
<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*, 332–357.
<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%3D19&crumb-action=append&context=20>

b-action%3Dappend%26context%3D40&crumb-action=append&context=46

Kandev, M. N. (n.d.). Treaty Shopping in Canada: The Door is (still) open. *Bulletin for International Taxation*, 62(10), 463–470.

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

Kiegebeld, B. J. & Foundation for European Fiscal Studies. (2004). *Harmful tax competition in the European Union: code of conduct, countermeasures and EU law: Vol. EFS (Series)*. Kluwer.

Kiesling, Herbert J. (1992). *Taxation and public goods: a welfare-economic critique of tax policy analysis*. 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, 249–286.

<http://0-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), 59–71. [https://doi.org/10.1016/0305-750X\(79\)90008-1](https://doi.org/10.1016/0305-750X(79)90008-1)

Lang, M. (2001). *Tax treaty interpretation: Vol. Eucotax series on European taxation*. Kluwer Law International.

Lang, M. & Court of Justice of the European Communities. (2002). *Direct taxation: recent ECJ developments: Vol. Schriftenreihe zum internationalen Steuerrecht*. Linde Verlag.

Lang, M., Schuch, J., Staringer, C., & Eucotax. (2006). *ECJ- recent developments in direct taxation: Vol. Eucotax series on European taxation*. Kluwer Law International.

Lee, N. (n.d.-a). *Revenue law* (32nd ed).

Lee, N. (n.d.-b). *Revenue law* (32nd ed).

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

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

<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BEBF970E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FD4EC0E72111DA9D198AF4F85CA028%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*, 272–311.

<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5BEC2080E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FD4EC1E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D33&crumb-action=append&context=34>

b-action%3Dappend%26context%3D37&crumb-action=append&context=43

Maisto, G. (2007a). Courts and tax treaty law: Vol. EC and international tax law series. IBFD.

Maisto, G. (2007b). Courts and tax treaty law: Vol. EC and international tax law series. IBFD.

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

Malcolm J. Gammie. (2001). Corporate taxation in Europe - paths to a solution. *British Tax Review*, 4, 233-249.
<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>

Martha, Rutsel Silvestre J. (1989). The jurisdiction to tax in international law: theory and practice of legislative fiscal jurisdiction: Vol. Series on international taxation. 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), 542-553. <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), 620-627. <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), 586-599.
<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=&aunit=&aunit=McClure&issn=00074624&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, 249-304.
<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, 413-418.
<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0FAE10E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Faccess-method%3Dtoc%26docguid%3DI8100F3C1E45411DA92358E85EE602D8A%26src%3Dtoce%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6>

Miller, A., & Oats, L. (2014a). Principles of international taxation (Fourth edition).

Bloomsbury Professional.

Miller, A., & Oats, L. (2014b). Principles of international taxation (Fourth edition). Bloomsbury Professional.

Miller, A., & Oats, L. (2014c). Principles of international taxation (Fourth edition). Bloomsbury Professional.

Miller, A., & Oats, L. (2014d). Principles of international taxation (Fourth edition). Bloomsbury Professional.

Miller, A., & Oats, L. (2014e). Principles of international taxation (Fourth edition). Bloomsbury Professional.

Miller, A., & Oats, L. (2014f). Principles of international taxation (Fourth edition). Bloomsbury Professional.

Miller, A., & Oats, L. (2014g). Principles of international taxation (Fourth edition). Bloomsbury Professional.

Miller, A., & Oats, L. (2014h). Principles of international taxation (Fourth edition). Bloomsbury Professional.

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

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

M. Stirling. (3 C.E.). Global attitudes towards transfer pricing. Tax Journal.

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

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

Muchlinski, P. T. (2007). Multinational enterprises and the law: Vol. Oxford International Law Library (2nd ed). Oxford University Press.

<http://warw.eblib.com/patron/FullRecord.aspx?p=1573064>

Musgrave, Richard A. & Musgrave, Peggy B. (1989). Public finance in theory and practice (5th ed). McGraw-Hill.

OECD. (n.d.). Improving the Resolution of Tax Treaty Disputes.

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

OECD. (22 C.E.). OECD Model. <http://www.oecd.org/tax/treaties/47213736.pdf>

OECD. (2002). Model Agreement on Exchange of Information on Tax Matters.

<http://www.oecd.org/ctp/harmful/2082215.pdf>

OECD Model Convention on Income and on Capital. (n.d.).

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

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

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

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

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

Organisation for Economic Co-operation and Development. (1987). *International tax avoidance and evasion: four related studies: Vol. Issues in international taxation*. 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*. 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. : Vol. OECD documents*. OECD.

Organisation for Economic Co-operation and Development. (1996). *Controlled foreign company legislation: Vol. Studies in taxation of foreign source income*. OECD.

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

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

Organisation for Economic Co-operation and Development. (2001). *Transfer pricing guidelines for multinational enterprises and tax administrations*. OECD.

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

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

P. Baker. (n.d.). *Beneficial Ownership after Indofood*.
http://www.taxbar.com/documents/Beneficial_Ownership_PB.pdf

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

- Picciotto, S. (1992b). International business taxation: a study in the internationalization of business regulation: Vol. Law in context. Weidenfeld & Nicolson.
- Picciotto, S. (1992c). International business taxation: a study in the internationalization of business regulation: Vol. Law in context. Weidenfeld & Nicolson.
- Picciotto, S. (1992d). International business taxation: a study in the internationalization of business regulation: Vol. Law in context. Weidenfeld & Nicolson.
- Picciotto, S. (1992e). International business taxation: a study in the internationalization of business regulation: Vol. Law in context. Weidenfeld & Nicolson.
- Picciotto, Sol. (1992). International business taxation: a study in the internationalization of business regulation: Vol. Law in context. 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.
<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=&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), 56-65.
<https://arlr.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. Graham & Trotman.
<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). International Tax Center.
- Razin, A., & Slemrod, J. (1990). Taxation in the global economy: Vol. A National Bureau of Economic Research project report. University of Chicago Press.
- Rohatgi, R. (2005a). Basic international taxation (2nd ed). Richmond Law & Tax.
- Rohatgi, R. (2005b). Basic international taxation (2nd ed). Richmond Law & Tax.
- Rohatgi, R. (2005c). Basic international taxation (2nd ed). Richmond Law & Tax.
- Rohatgi, R. (2005d). Basic international taxation (2nd ed). Richmond Law & Tax.
- Rohatgi, Roy. (2005). Basic international taxation (2nd ed). Richmond Law & Tax.

- Sadiq, K. (2001). Unitary taxation - The case for global formulary apportionment. *Bulletin for International Taxation*, 55(7), 275-286.
<https://arlr.iii.com/nonret~S0&atitle=Unitary+taxation+The+case+for+global+formulary+apportionment&title=Bulletin+for+international+taxation&aufirst=K.&auunit=&aulast=Sadiq&issn=00074624&eissn=&coden=&volume=55&issue=7&spage=275&epage=286&quarter=&ssn=&date=2001&sid=&reqtype3>
- Salter, David, Lee, Natalie, & Snape, John. (2007). *Revenue law: text and materials*. Tottel Pub.
- Sandra Eden. (2000). Corporate tax harmonisation in the European Community. *British Tax Review*, 6, 624-652.
<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>
- Schön, W. & International Bureau of Fiscal Documentation. (2003). *Tax competition in Europe*: edited by Wolfgang Schön. IBFD.
- Tax By Design. (2011). Oxford University Press.
- Terra, B. J. M., & Wattèl, P. J. (2012). *European tax law* (6th ed., abridged student ed). Kluwer Law International.
- The Vienna Convention on the Law of Treaties. (23 C.E.).
<https://treaties.un.org/doc/Publication/UNTS/Volume%201155/volume-1155-I-18232-English.pdf>
- Transfer Pricing and the Arbitration Convention - European commission. (n.d.-a).
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm
- Transfer Pricing and the Arbitration Convention - European commission. (n.d.-b).
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), 364-370.
- Valente, P., & Magenta, M. (2000). Analysis of Certain Anti-Abuse Clauses in the Tax Treaties Concluded by Italy. *Bulletin for International Fiscal Documentation*, 54(1), 41-46.
- van Herksen, M. (1996). Limitation on Benefits and the Competent Authority Determination. *Bulletin for International Fiscal Documentation*, 50(1), 19-28.
- Vogel, K. (2000). The Influence of the OECD Commentaries on Treaty Interpretation. *Bulletin for International Taxation / IBFD*, 54(12), 612-616.
<https://arlr.iii.com/nonret~S0&atitle=The+Influence+of+the+OECD+Commentaries>

+on+Treaty+Interpretation&title=Bulletin+for+international+taxation+IBFD&aufirst=K.&auinit=&aulast=Vogel&issn=00074624&eissn=&code n=&volume=54&issue=12&spage=612&epage=616&quarter=&ssn=&date=2000&sid=&reqtype3

Vogel, K., & 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). Kluwer.

Williams, D. W. (1998). EC tax law: Vol. European law series. Longman.

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

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

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