

# LA904: Issues in the Taxation of International Business

[View Online](#)

---

[1]

A. Miller and L. Oats, 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. and 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]

B. J. Arnold and M. J. McIntyre, 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, vol. Law in context. London: Weidenfeld & Nicolson, 1992.

[8]

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

[9]

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

[10]

K. Holmes, 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. and International Bureau of Fiscal Documentation, Trends in international taxation. Amsterdam: International Bureau of Fiscal Documentation, 1991.

[13]

[14]

[15]

[16]

[17]

[18]

3/28

Jessica J-M Hagen, 'Constitutional Limits on State Tax Jurisdiction', *Columbia Law Review*, vol. 87, no. 6, pp. 1238-1257, 1987 [Online]. Available:  
<http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122589>

A. H. Qureshi, 'Unitary taxation and general international law', *Bulletin for international fiscal documentation*, vol. 41, no. 2, pp. 56–65, 1987 [Online]. Available: <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>

Daniel Sandler, 'Slicing the shadow - the continuing debate over unitary taxation and worldwide combined reporting', *British Tax Review*, vol. 6, pp. 572-597, 1994 [Online]. Available:  
<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>

K. Sadiq, 'Unitary taxation - The case for global formulary apportionment', *Bulletin for international taxation*, vol. 55, no. 7, pp. 275-286, 2001 [Online]. Available: <https://arlr.iii.com/nonret~S0&atitle=Unitary+taxation+The+case+for+global+formulary+apportionment&title=Bulletin+for+international+taxation&aufirst=K.&auinit=&aulast=Sadiq&issn=00074624&eissn=&coden=&volume=55&issue=7&spage=275&epage=286&quarter=&ssn=&pdate=2001&sid=&reqtype3>

C. McClure, 'Replacing separate entity accounting and the arms length principle with formulary apportionment', *Bulletin for international taxation*, vol. 56, no. 12, pp. 586-599, 2002 [Online]. Available: <https://arlr.iii.com/nonret~S0&atitle=Replacing+separate+entity+accounting+and+the+arms+length+principle+with+formulary+apportionment&title=Bulletin+for+inte>

national+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

[24]

D. W. Williams, EC tax law, vol. European law series. London: Longman, 1998.

[25]

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

[26]

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

[27]

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

[28]

A. J. Easson, Taxation in the European Community, vol. European Community law series. London: Athlone, 1993.

[29]

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

[30]

P. Farmer and R. Lyal, EC tax law, vol. Oxford European Community law series. Oxford: Clarendon Press, 1994.

[31]

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

[32]

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

[33]

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

[34]

S. Bond and 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, vol. [HL] [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'.

[Online]. Available:

<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, no. 2, pp. 75–89, 1993

[Online]. Available:

<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>

[39]

Sandra Eden, 'Corporate tax harmonisation in the European Community', British Tax Review, no. 6, pp. 624–652, 2000 [Online]. Available:

<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, no. 4, pp. 233–249, 2001 [Online]. Available:

<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, no. OJ L 225. European Commission \* Office for Official Publications of the European Union, Luxembourg, 1990 [Online]. Available:

[http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L\\_.1990.225.01.0001.01.ENG](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, no. OJ L 310. European Commission \* Office for Official Publications of the European Union, Luxembourg, pp. 34-46, 25AD [Online]. Available: [http://eur-lex.europa.eu/legal-content/EN/NOT/?uri=uriserv:OJ.L\\_.2009.310.01.0034.01.ENG](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, no. OJ L 225. European Commission \* Office for Official Publications of the European Union, Luxembourg, pp. 6-9, 20AD [Online]. Available: [http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.1990.225.01.0006.01.ENG](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, no. OJ L 345. European Commission \* Office for Official Publications of the European Union, Luxembourg, pp. 8-16, 29AD [Online]. Available: [http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.2011.345.01.0008.01.ENG](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'. [Online]. Available: [http://ec.europa.eu/taxation\\_customs/taxation/company\\_tax/transfer\\_pricing/arbitration\\_convention/index\\_en.htm](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'. Sales and subscriptions, UNIPUB, 1992 [Online]. Available: [http://aei.pitt.edu/1332/1/ruding\\_tax\\_report.pdf](http://aei.pitt.edu/1332/1/ruding_tax_report.pdf)

[48]

Malcolm Gammie, 'The Ruding Committee report: an initial response'. Institute for Fiscal Studies, London, 1992 [Online]. Available: <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, no. OJ L 157. European Commission \* Office for Official Publications of the European Union, Luxembourg, pp. 49–54, 26AD [Online]. Available: [http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L\\_.2003.157.01.0049.01.ENG](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 [Online]. Available: <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 [Online]. Available: <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'. Dec. 19, 2006 [Online]. Available:

<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 [Online]. Available:  
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0121:FIN:EN:PDF>

[54]

M. Lang and Court of Justice of the European Communities, Direct taxation: recent ECJ developments, vol. Schriftenreihe zum internationalen Steuerrecht. Wien: Linde Verlag, 2002.

[55]

M. Lang, J. Schuch, C. Staringer, and Eucotax, ECJ- -recent developments in direct taxation, vol. Eucotax series on European taxation. The Hague: Kluwer Law International, 2006.

[56]

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

[57]

K. Vogel and M. Engelschalk, 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]

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

[59]

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

[60]

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

[61]

G. Maisto, *Courts and tax treaty law*, vol. EC and international tax law series. Amsterdam: IBFD, 2007.

[62]

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

[63]

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

[64]

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

[65]

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

[66]

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

[67]

W. Gassner, M. Lang, and E. Lechner, *Tax treaties and EC law*, vol. Series on international taxation. London: Kluwer Law, 1997.

[68]

J. Avery-Jones, 'The Interpretation of Tax Treaties with particular reference to Article 3(2) of the OECD Model', *British Tax Review*, no. 1, pp. 14-54, 1984 [Online]. Available: <https://contentstore.cla.co.uk/secure/link?id=10e2e180-8243-e611-80bd-0cc47a6bddeb>

[69]

J. F. Avery Jones, 'The Interpretation of Tax Treaties with Particular Reference to Article 3(2) of the OECD Model- II', *British Tax Review*, vol. 2, pp. 90-108, 1984 [Online]. Available: <https://contentstore.cla.co.uk/secure/link?id=11e2e180-8243-e611-80bd-0cc47a6bddeb>

[70]

K. Vogel, 'The Influence of the OECD Commentaries on Treaty Interpretation', *Bulletin for international taxation / IBFD*, vol. 54, no. 12, pp. 612-616, 2000 [Online]. Available: <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>

[71]

R. T. Bartlett, 'The Making of Double Taxation Agreements', *British tax review*, pp. 76-85, 1991 [Online]. Available: <https://contentstore.cla.co.uk/secure/link?id=b658c807-8343-e611-80bd-0cc47a6bddeb>

[72]

C. Gaston Perera, 'Double tax treaties in the Eastern Caribbean', *British Tax Review*, no. 5, pp. 395–400, 1993 [Online]. Available:  
<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>

[73]

B.Zagaris, 'The 1994 caricom double taxation agreement: A new model for regional integration and fiscal co-operation', *Bulletin for international taxation*, pp. 409–412.

[74]

A. Easson, 'Do we still need tax treaties?', *Bulletin for international taxation*, vol. 54, no. 12, pp. 619–625, 2000 [Online]. Available:  
<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>

[75]

Dagan, Tsilly, 'National Interests in the International Tax Game', *Virginia Tax Review*, vol. 18, pp. 363–416, 1998 [Online]. Available:  
<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/vrgrtr18&id=373&collection=journals&index=journals/vrgrtr>

[76]

Dagan, Tsilly, 'Tax Treaties Myth, The', *New York University Journal of International Law and Politics*, vol. 32, pp. 939–996, 1999 [Online]. Available:  
<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/nyuilp32&id=949&collection=journals&index=journals/nyuilp>

[77]

'The Vienna Convention on the Law of Treaties'. 23AD [Online]. Available:  
<https://treaties.un.org/doc/Publication/UNTS/Volume%201155/volume-1155-I-18232-English.pdf>

[78]

M. Lang, Tax treaty interpretation, vol. Eucotax series on European taxation. Hague: Kluwer Law International, 2001.

[79]

G. Maisto, Courts and tax treaty law, vol. EC and international tax law series. Amsterdam: IBFD, 2007.

[80]

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

[81]

'OECD Model Convention on Income and on Capital'. [Online]. Available: <http://www.oecd.org/tax/treaties/47213736.pdf>

[82]

'Model Tax Convention on Income and on Capital 2010 (Full Version) | OECD READ edition'. [Online]. Available: [http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2010\\_9789264175181-en#page1](http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/model-tax-convention-on-income-and-on-capital-2010_9789264175181-en#page1)

[83]

L. Anderson, 'Taxation of UK Branches of Non-UK Companies', European Taxation, vol. 43, no. 11, pp. 427-429, 2003.

[84]

Giuseppe Persico, 'Agency Permanent Establishment under Article 5 of the OECD Model Convention', Intertax, vol. 28, no. 2, pp. 66-81, 2000 [Online]. Available: <http://0-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=262072>

[85]

Arthur Pleijsier, 'The Agency Permanent Establishment: The Current Definition – Part One', *Intertax*, vol. 29, no. 5, pp. 167–183, 2001 [Online]. Available: <http://0-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=333272>

[86]

F. Trintalli, 'Independent Legal Entities or Permanent Establishments? Recent Court Decisions and Anticipated Changes in the Law', *European taxation*, vol. 42, no. 8, pp. 364–370, 2002.

[87]

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

[88]

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

[89]

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

[90]

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

[91]

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

[92]

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

[93]

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

[94]

George Cooper, 'The Taming of the Shrewd: Identifying and Controlling Income Tax Avoidance', *Columbia Law Review*, vol. 85, no. 4, pp. 657-729, 1985 [Online]. Available:  
<http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122332>

[95]

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

[96]

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

[97]

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



[98]

John Tiley, 'Judicial anti-avoidance doctrines: the US alternatives - Part 1', British Tax Review, no. 5, pp. 180–197, 1987 [Online]. Available:  
<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>

[99]

John Tiley, 'Judicial anti-avoidance doctrines: the US alternatives - Part 2', British Tax Review, no. 6, pp. 220–244, 1987 [Online]. Available:  
<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>

[100]

Brian J. Arnold., 'The Canadian general anti-avoidance rule', British Tax Review, pp. 541–556, 1995 [Online]. Available:  
<http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0BDD80E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI0DA758A0E74D11DAB6EDAF8E7D7D114%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D26&crumb-action=append&context=32>

[101]

Judith Freedman., 'Defining taxpayer responsibility: in support of a general anti avoidance principle.', British Tax Review, pp. 332–357, 2004 [Online]. Available:  
<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>

[102]

Graham Aaronson, 'A Study to consider whether a general anti-avoidance rule should be introduced into the UK Tax System'. [Online]. Available:  
[http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/gaar\\_final\\_report\\_111111.pdf](http://webarchive.nationalarchives.gov.uk/20130129110402/http://www.hm-treasury.gov.uk/d/gaar_final_report_111111.pdf)

[103]

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

[104]

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

[105]

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

[106]

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

[107]

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

[108]

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

[109]

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

West Sussex: Bloomsbury Professional, 2014.

[110]

Organisation for Economic Co-operation and Development, International tax avoidance and evasion: four related studies, vol. Issues in international taxation. Paris: Organization for Economic Co-operation and Development, 1987.

[111]

Organisation for Economic Co-operation and Development, Controlled foreign company legislation, vol. Studies in taxation of foreign source income. Paris: OECD, 1996.

[112]

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

[113]

OECD, 'Model Agreement on Exchange of Information on Tax Matters'. 2002 [Online]. Available: <http://www.oecd.org/ctp/harmful/2082215.pdf>

[114]

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

[115]

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

[116]

Michael B. Squires, 'Controlled foreign companies - taxed by legislation, untaxed by Tax Bulletin?', British tax review, no. 5, pp. 413–418, 1994 [Online]. Available:

<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>

[117]

M. de Lignie, 'Limitation on Benefits: Recently Signed US Treaties Compared to the 1992', Bulletin for international fiscal documentation, vol. 49, no. 2, pp. 71-77, 1995.

[118]

P. Valente and M. Magenta, 'Analysis of Certain Anti-Abuse Clauses in the Tax Treaties Concluded by Italy', Bulletin for international fiscal documentation, vol. 54, no. 1, pp. 41-46, 2000.

[119]

M. van Herksen, 'Limitation on Benefits and the Competent Authority Determination', Bulletin for international fiscal documentation, vol. 50, no. 1, pp. 19-28, 1996.

[120]

A. J. Martín Jiménez, 'Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part I', Bulletin for international fiscal documentation, vol. 56, no. 11, pp. 542-553, 2002 [Online]. Available: <https://ssrn.com/abstract=2471818>

[121]

A. J. Martín Jiménez, 'Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part II', Bulletin for international fiscal documentation, vol. 56, no. 12, pp. 620-627, 2002 [Online]. Available: <https://ssrn.com/abstract=2471826>

[122]

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, vol. 8, pp. 249-286, 2008 [Online]. Available: <http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/rjnglbs8>

&id=259&collection=journals&index=journals/rjnglbs

[123]

P. Baker, 'Beneficial Ownership after Indofood'. [Online]. Available:  
[http://www.taxbar.com/documents/Beneficial\\_Ownership\\_PB.pdf](http://www.taxbar.com/documents/Beneficial_Ownership_PB.pdf)

[124]

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

[125]

P. Jezzi, 'The Concept of Beneficial Ownership in the Indofood and Prevost Car decisions', Bulletin for international taxation, vol. 64, no. 5, 2010.

[126]

C. du Toit, 'The Evolution of the term beneficial ownership in relation to taxation over the past 45 years', Bulletin for international taxation, vol. 64, no. 10, 2010.

[127]

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

[128]

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

[129]

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

[130]

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

[131]

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

[132]

P. T. Muchlinski, *Multinational enterprises and the law*, 2nd ed., vol. Oxford International Law Library. Oxford: Oxford University Press, 2007 [Online]. Available: <http://warw.ebib.com/patron/FullRecord.aspx?p=1573064>

[133]

S. J. Gray, *International accounting and transnational decisions*. London: Butterworth, 1983.

[134]

S. J. Gray, *International accounting and transnational decisions*. London: Butterworth, 1983.

[135]

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

[136]

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

[137]

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

[138]

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., vol. OECD documents. Paris: OECD, 1993.

[139]

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

[140]

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

[141]

A. Razin and J. Slemrod, Taxation in the global economy, vol. A National Bureau of Economic Research project report. Chicago: University of Chicago Press, 1990.

[142]

W. Gassner, M. Lang, and E. Lechner, Tax treaties and EC law, vol. Series on international taxation. London: Kluwer Law, 1997.

[143]

S. Lall, 'Transfer pricing and developing countries: Some problems of investigation', World Development, vol. 7, no. 1, pp. 59-71, 1979, doi: 10.1016/0305-750X(79)90008-1. [Online]. Available:

[http://0-doi.org.pugwash.lib.warwick.ac.uk/10.1016/0305-750X\(79\)90008-1](http://0-doi.org.pugwash.lib.warwick.ac.uk/10.1016/0305-750X(79)90008-1)

[144]

H. M. A. L. Hamaekers, 'The Arm's Length Principle and the Role of Comparables', Bulletin for international fiscal documentation, vol. 46, no. 12, pp. 602-605, 1992 [Online].

Available:

<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=&p;ssn=&date=1992&sid=&reqtype3>

[145]

Jamie Elliott, 'Developments in transfer pricing', British tax review, no. 4, pp. 348-357, 1995 [Online]. Available:

<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>

[146]

Heather Self, 'OECD Transfer Guidelines: Part II', British tax review, no. 4, pp. 358-362, 1995 [Online]. Available:

<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>

[147]

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, vol. 15, pp. 89-159, 1995 [Online].

Available:

<http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/vrgrtr15&id=99&collection=journals&index=journals/vrgrtr>

[148]



Luc Hinnekens., 'The European Tax Arbitration Convention and its legal framework: Part 1.', British Tax Review, pp. 132–154, 1996 [Online]. Available:  
<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>

[149]

Luc Hinnekens., 'The European Tax Arbitration Convention and its legal framework: Part 2.', British Tax Review, pp. 272–311, 1996 [Online]. Available:  
<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%3D37&crumb-action=append&context=43>

[150]

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

[151]

H. Ault and J. Sasseville, 'The New Arbitration Provision', Bulletin for international taxation, vol. 63, no. 5, 2009.

[152]

B. Gouthière, 'Key Practical Issues in Eliminating the Double Taxation of Business Income', Bulletin for international taxation, vol. 65, no. 4/5, 2011.

[153]

OECD, 'Improving the Resolution of Tax Treaty Disputes'. [Online]. Available:  
<http://www.oecd.org/fr/ctp/resolution/38093485.pdf>

[154]

OECD, 'OECD Model'. 22AD [Online]. Available:  
<http://www.oecd.org/tax/treaties/47213736.pdf>

[155]

'Transfer Pricing and the Arbitration Convention - European commission'. [Online]. Available:  
[http://ec.europa.eu/taxation\\_customs/taxation/company\\_tax/transfer\\_pricing/arbitration\\_convention/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm)

[156]

European commission, 'Transfer Pricing and the Arbitration Convention'. [Online]. Available:  
[http://ec.europa.eu/taxation\\_customs/taxation/company\\_tax/transfer\\_pricing/arbitration\\_convention/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm)

[157]

European commission, 'Joint Transfer Pricing Forum'. [Online]. Available:  
[http://ec.europa.eu/taxation\\_customs/taxation/company\\_tax/transfer\\_pricing/forum/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/forum/index_en.htm)

[158]

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

[159]

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

[160]

Commission of The European Communities, 'European Commission's adoption of COM (2007) 71 final'. 26AD [Online]. Available:  
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2007:0071:FIN:EN:PDF>

[161]

Helen Rogers and Lynne Oats, 'The use of advance pricing agreements in transfer pricing management', British tax review, no. 1, pp. 76–94, 2013 [Online]. Available: <https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=IFAAB7EE181D011E2B140B87BA827003F&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI2A12B58182EF11E290C285126984B05B%26src%3Dtoc%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D7&crumb-action=append&context=8>

[162]

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

[163]

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

[164]

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

[165]

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

[166]

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

[167]

Tax By Design. Oxford University Press, 2011.

[168]

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

[169]

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