

# LA904: Issues in the Taxation of International Business

[View Online](#)

---

1.

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

2.

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

3.

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

4.

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

5.

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

6.

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

International; 2002.

7.

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

8.

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

9.

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

10.

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

11.

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

12.

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

13.

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

14.

15.

16.

17.

18.

3/28

19.

Jessica J-M Hagen. Constitutional Limits on State Tax Jurisdiction. Columbia Law Review [Internet]. United States: Columbia Law Review Association, Inc.; 1987;87(6):1238-1257. Available from: <http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122589>

20.

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

21.

Daniel Sandler. Slicing the shadow - the continuing debate over unitary taxation and worldwide combined reporting. British Tax Review [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 1994;6:572-597. Available from: <https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C15EFA1E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE0A60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crumb-action%3Dappend%26context%3D6&crumb-action=append&context=7>

22.

Sadiq K. Unitary taxation - The case for global formulary apportionment. Bulletin for international taxation [Internet]. Amsterdam: IBFD: International Bureau of Fiscal Documentation; 2001;55(7):275-286. Available from: <https://arlr.iii.com/nonret~S0&atitle=Unitary+taxation+The+case+for+global+formulary+apportionment&title=Bulletin+for+international+taxation&aufirst=K.&aunit=&aualast=Sadiq&issn=00074624&eissn=&coden=&volume=55&issue=7&spage=275&epage=286&quarter=&ssn=&date=2001&sid=&reqtype3>

23.

McClure C. Replacing separate entity accounting and the arms length principle with formulary apportionment. Bulletin for international taxation [Internet]. Amsterdam: IBFD: International Bureau of Fiscal Documentation; 2002;56(12):586-599. Available from: <https://arlr.iii.com/nonret~S0&atitle=Replacing+separate+entity+accounting+and+t>

he+arms+length+principle+with+formulary+apportionment&title=Bulletin+for+inte  
rnational+taxation&au=first=C.&au=init=&au=last=McClure&issn=00074  
624&eissn=&coden=&volume=56&issue=12&spage=586&epage=599&quarter=&ssn=&date=2002&sid=&reqtype3

24.

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

25.

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

26.

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

27.

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

28.

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

29.

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

30.

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

31.

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

32.

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

33.

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

34.

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

35.

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

36.

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

37.

European Commission. Towards an Internal Market without Tax Obstacles – A strategy for providing companies with a consolidated corporate tax base for their EU-wide activities [Internet]. Available from:  
<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 [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 1993;(2):75–89. Available from:  
<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 [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 2000;(6):624–652. Available from:  
<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 [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 2001;(4):233–249. Available from:  
<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 [Internet]. Official Journal European Union. Luxembourg: European Commission \* Office for Official Publications of the European Union; 1990. Available from:  
[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 [Internet].

Official Journal European Union. Luxembourg: European Commission \* Office for Official Publications of the European Union; 25AD. p. 34–46. Available from:  
[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 [Internet]. Official Journal European Union. Luxembourg: European Commission \* Office for Official Publications of the European Union; 20AD. p. 6–9. Available from:  
[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 [Internet]. Official Journal European Union. Luxembourg: European Commission \* Office for Official Publications of the European Union; 29AD. p. 8–16. Available from:  
[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 [Internet]. Available from:  
[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 [Internet]. Sales and subscriptions, UNIPUB; 1992. Available from: [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 [Internet]. London: Institute for Fiscal Studies; 1992. Available from: <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 [Internet]. Official Journal European Union. Luxembourg: European Commission \* Office for Official Publications of the European Union; 26AD. p. 49–54. Available from: [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) [Internet]. 11AD. Available from: <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 [Internet]. 23AD. Available from: <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 [Internet]. 2006. Available from: <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) [Internet]. 16AD. Available from: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0121:FIN:EN:PDF>

54.

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

55.

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

56.

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

57.

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

58.

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

59.

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

60.

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

61.

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

62.

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

63.

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

64.

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

65.

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

66.

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

67.

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

68.

Avery-Jones J. The Interpretation of Tax Treaties with particular reference to Article 3(2) of the OECD Model. British Tax Review [Internet]. London: Sweet and Maxwell; 1984;(1):14–54. Available from: <https://contentstore.cla.co.uk/secure/link?id=10e2e180-8243-e611-80bd-0cc47a6bddeb>

69.

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

70.

Vogel K. The Influence of the OECD Commentaries on Treaty Interpretation. Bulletin for international taxation / IBFD [Internet]. Netherlands: International Bureau of Fiscal Documentation; 2000;54(12):612–616. Available from: <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.

Bartlett RT. The Making of Double Taxation Agreements. British tax review [Internet]. London: Sweet & Maxwell; 1991;76–85. Available from: <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 [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 1993;(5):395–400. Available from: <http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C1B6DE1E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FF>

1EC60E72111DA9D198AF4F85CA028%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. Amsterdam: International Bureau of Fiscal Documentation; :409-412.

74.

Easson A. Do we still need tax treaties? Bulletin for international taxation [Internet]. Amsterdam: International Bureau of Fiscal Documentation; 2000;54(12):619-625.

Available from:

<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 [Internet]. United States: Virginia Tax Review Association; 1998;18:363-416. Available from:

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

76.

Dagan, Tsilly. Tax Treaties Myth, The. New York University Journal of International Law and Politics [Internet]. United States: New York University School of Law; 1999;32:939-996.

Available from:

<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 [Internet]. 23AD. Available from:

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

78.

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

79.

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

80.

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

81.

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

82.

Model Tax Convention on Income and on Capital 2010 (Full Version) | OECD READ edition  
[Internet]. Available from:  
[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.

Anderson L. Taxation of UK Branches of Non-UK Companies. European Taxation.  
Netherlands: International Bureau of Fiscal Documentation; 2003;43(11):427-429.

84.

Giuseppe Persico. Agency Permanent Establishment under Article 5 of the OECD Model  
Convention. Intertax [Internet]. Netherlands: Kluwer Law International; 2000;28(2):66-81.  
Available from:  
<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 [Internet]. Netherlands: Kluwer Law International; 2001;29(5):167–183. Available from:  
<http://0-www.kluwerlawonline.com.pugwash.lib.warwick.ac.uk/document.php?id=333272>

86.

Trintalli F. Independent Legal Entities or Permanent Establishments? Recent Court Decisions and Anticipated Changes in the Law. European taxation. Amsterdam: International Bureau of Fiscal Documentation; 2002;42(8):364–370.

87.

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

88.

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

89.

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

90.

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

91.

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

Sussex: Bloomsbury Professional; 2014.

92.

Ogley A. 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 [Internet]. United Kingdom: Sage Publications Ltd.; 1984;13:1-15. Available from: <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 [Internet]. United States: Columbia Law Review Association, Inc.; 1985;85(4):657-729. Available from: <http://0-www.jstor.org.pugwash.lib.warwick.ac.uk/stable/1122332>

95.

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

96.

McGarry, Stephen J. State of Mind Standards in Taxation. American Journal of Tax Policy [Internet]. United States: American College of Tax Counsel; 1988;7:249-304. Available from: <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 [Internet]. London: Sweet and Maxwell; 1985;2:68-123. Available from: <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 [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 1987;(5):180-197. Available from: <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 [Internet]. United Kingdom: Sweet & Maxwell Ltd.; 1987;(6):220-244. Available from: <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 [Internet]. Publishers' fax no: 020 7449 1144: Sweet & Maxwell; 1995;541-556. Available from: <http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0BDD80E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI0DA758A0E74D11DAB6EDAF8BAD7D114%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 [Internet]. Publishers' fax no: 020 7449 1144: Sweet & Maxwell; 2004;332-357. Available from: <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 [Internet]. Available from:  
[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.

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

104.

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

105.

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

106.

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

107.

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

108.

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

109.

Miller A, Oats L. 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. Paris: Organization for Economic Co-operation and Development; 1987.

111.

Organisation for Economic Co-operation and Development. Controlled foreign company legislation. 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 [Internet]. 2002. Available from: <http://www.oecd.org/ctp/harmful/2082215.pdf>

114.

Arnold BJ. The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens. British tax review. London: Sweet and Maxwell; 1985;5:286–305.

115.

Arnold BJ. The Taxation of Controlled Foreign Corporations: Defining and Designating Tax Havens II. British Tax Review. London: Sweet and Maxwell; 1985;6:362–376.

116.

Michael B. Squires. Controlled foreign companies - taxed by legislation, untaxed by Tax Bulletin? British tax review [Internet]. [London]: [Sweet and Maxwell]; 1994;(5):413-418. Available from:

<https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0FAE10E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Faccess-method%3Dtoc%26docguid%3DI8100F3C1E45411DA92358E85EE602D8A%26src%3Dtoc%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6>

117.

de Lignie M. Limitation on Benefits: Recently Signed US Treaties Compared to the 1992. Bulletin for international fiscal documentation. Amsterdam: International Bureau of Fiscal Documentation; 1995;49(2):71-77.

118.

Valente P, Magenta M. Analysis of Certain Anti-Abuse Clauses in the Tax Treaties Concluded by Italy. Bulletin for international fiscal documentation. Amsterdam: International Bureau of Fiscal Documentation; 2000;54(1):41-46.

119.

van Herksen M. Limitation on Benefits and the Competent Authority Determination. Bulletin for international fiscal documentation. Amsterdam: International Bureau of Fiscal Documentation; 1996;50(1):19-28.

120.

Martín Jiménez AJ. Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part I. Bulletin for international fiscal documentation [Internet]. Amsterdam: International Bureau of Fiscal Documentation; 2002;56(11):542-553. Available from: <https://ssrn.com/abstract=2471818>

121.

Martín Jiménez AJ. Domestic Anti-abuse Rules and Double Taxation Treaties: A Spanish Perspective--Part II. Bulletin for international fiscal documentation [Internet]. Amsterdam: International Bureau of Fiscal Documentation; 2002;56(12):620-627. Available from: <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* [Internet]. United States: University of Richmond \* School of Law; 2008;8:249–286. Available from: <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 [Internet]. Available from: [http://www.taxbar.com/documents/Beneficial\\_Ownership\\_PB.pdf](http://www.taxbar.com/documents/Beneficial_Ownership_PB.pdf)

124.

Kandev MN. Treaty Shopping in Canada: The Door is (still) open. *Bulletin for international taxation*. Amsterdam: IBFD: International Bureau of Fiscal Documentation; 62(10):463–470.

125.

Jezzi P. The Concept of Beneficial Ownership in the Indofood and Prevost Car decisions. *Bulletin for international taxation*. Amsterdam: IBFD; 2010;64(5).

126.

du Toit C. The Evolution of the term beneficial ownership in relation to taxation over the past 45 years. *Bulletin for international taxation*. Amsterdam: IBFD; 2010;64(10).

127.

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

128.

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

129.

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

130.

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

131.

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

132.

Muchlinski PT. Multinational enterprises and the law [Internet]. 2nd ed. Oxford: Oxford University Press; 2007. Available from:  
<http://warw.eblib.com/patron/FullRecord.aspx?p=1573064>

133.

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

134.

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

135.

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

136.

Holmes K. 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. 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 [Internet]. Paris: OECD Publishing; 2013. Available from: <http://0-dx.doi.org.pugwash.lib.warwick.ac.uk/10.1787/9789264192744-en>

141.

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

142.

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

143.

Lall S. Transfer pricing and developing countries: Some problems of investigation. World Development [Internet]. United Kingdom: Pergamon Press; 1979;7(1):59–71. Available from: [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.

Hamaekers HMAL. The Arm's Length Principle and the Role of Comparables. Bulletin for international fiscal documentation [Internet]. Amsterdam: IBFD; 1992;46(12):602–605. Available from: <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&page=602&epage=605&quarter=&p;ssn=&date=1992&sid=&reqtype3>

145.

Jamie Elliott. Developments in transfer pricing. British tax review [Internet]. [London]: [Sweet and Maxwell]; 1995;(4):348–357. Available from: <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 [Internet]. [London]: [Sweet and Maxwell]; 1995;(4):358–362. Available from: <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 [Internet]. United States: Virginia Tax Review Association; 1995;15:89–159. Available from: <http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/vrgtr15>

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

148.

Luc Hinnekens. The European Tax Arbitration Convention and its legal framework: Part 1. British Tax Review [Internet]. Publishers' fax no: 020 7449 1144: Sweet & Maxwell; 1996;132–154. Available from:  
<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 [Internet]. Publishers' fax no: 020 7449 1144: Sweet & Maxwell; 1996;272–311. Available from:  
<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 [Internet]. United Kingdom: LexisNexis Butterworths; 3AD; Available from:  
<http://0-www.lexisnexis.com.pugwash.lib.warwick.ac.uk/uk/legal/search/journalssubmitForm.do>

151.

Ault H, Sasseville J. The New Arbitration Provision. Bulletin for international taxation. Amsterdam: IBFD; 2009;63(5).

152.

Gouthière B. Key Practical Issues in Eliminating the Double Taxation of Business Income. Bulletin for international taxation. Amsterdam: IBFD: International Bureau of Fiscal Documentation; 2011;65(4/5).

153.

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

154.

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

155.

Transfer Pricing and the Arbitration Convention - European commission [Internet].  
Available from:  
[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 [Internet]. Available from:  
[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 [Internet]. Available from:  
[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.

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

159.

Miller A, Oats L. 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 [Internet]. 26AD. Available from:  
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2007:0071:FIN:EN:PDF>

161.

Helen Rogers, Lynne Oats. The use of advance pricing agreements in transfer pricing management. British tax review [Internet]. [London]: [Sweet and Maxwell]; 2013;(1):76–94. Available from:  
<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>

162.

Musgrave, Richard A., 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., Nobes, Christopher. The economics of taxation: principles, policy and practice. 10th ed., 2010/2011. Birmingham: Fiscal; 2010.

165.

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

166.

Salter, David, Lee, Natalie, 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, Davies, F. R. Davies principles of tax law. 6th ed. London: Sweet & Maxwell; 2008.