# LA904: Issues in the Taxation of International Business



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. 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.

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

[Internet]. London: Graham & Trotman; 1994. Available from: https://contentstore.cla.co.uk/secure/link?id=f9411969-a31b-e811-80cd-005056af4099

14.

Akehurst, Michael. Jurisdiction in International Law. British Year Book of International Law [Internet]. 1972;46:145–257. Available from:

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

15.

Bowett DW. Jurisdiction: Changing Patterns of Authority over Activities and Resources. British Yearbook of International Law [Internet]. 1983;53(1):1–26. Available from: https://contentstore.cla.co.uk/secure/link?id=e9c5e83b-8543-e611-80bd-0cc47a6bddeb

16.

Hague Academy of International Law. Recueil Des Cours, Collected Courses (Vol 111): The Doctrine of Jurisdiction in International Law [Internet]. Vol. 111. Kluwer Law International; Available from: http://www.nijhoffonline.nl/book?id=er111 er111 001-162

17.

Hague Academy of International Law. Recueil Des Cours, 1984 (Vol 186) The Doctrine of International Jurisdiction Revisited after Twenty Years [Internet]. Vol. 186. Kluwer Law International; Available from: http://www.nijhoffonline.nl/book?id=er186\_er186\_009-116

18.

Qureshi A. The Freedom of a State to Legislate in Fiscal Matters under General International Law. Bulletin for international fiscal documentation [Internet]. 1987;1. Available from:

 $https://arlir.iii.com/nonret \sim S0\& amp; atitle = The + Freedom + of + a + State + to + Legislate + in + Freedom + of + a + State + of + a +$ 

Jessica J-M Hagen. Constitutional Limits on State Tax Jurisdiction. Columbia Law Review [Internet]. 1987;87(6):1238–57. Available from: http://o-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]. 1987;41(2):56-65. Available from: https://arlir.iii.com/nonret~S0&atitle=Unitary+taxation+and+general+international+law&title=Bulletin+for+international+fiscal+documentation&aufirst=Asif+Hasan&auinit=&aulast=Qureshi&issn=&eissn=&coden=&volume=41&issue=2&spage=56&epage=65&quarter=&ssn=&date=1987&sid=&reqtype3

21.

Daniel Sandler. Slicing the shadow - the continuing debate over unitary taxation and worldwide combined reporting. British Tax Review [Internet]. 1994;6:572–97. Available from:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C15EFA1E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FE D0A60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D6&crumb-action=append&context=7

22.

Sadiq K. Unitary taxation - The case for global formulary apportionment. Bulletin for international taxation [Internet]. 2001;55(7):275-86. Available from: https://arlir.iii.com/nonret~S0&atitle=Unitary+taxation+The+case+for+global+form ulary+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=&date=2001&sid=&reqtype3

23.

McClure C. Replacing separate entity accounting and the arms length principle with formulary apportionment. Bulletin for international taxation [Internet]. 2002;56(12):586-99. Available from:

 $https://arlir.iii.com/nonret \sim S0\& amp; atitle = Replacing + separate + entity + accounting + and + the + arms + length + principle + with + formulary + apportion ment \& amp; title = Bulletin + for + interval + formulary + apportion ment & amp; title = Bulletin + for + interval + for + interv$ 

 $rnational+taxation\&aufirst=C.\&auinit=\&aulast=McClure\&issn=00074\\624\&eissn=\&coden=\&volume=56\&issue=12\&spage=586\&epage=599\&quarter=\&ssn=\&date=2002\&sid=\&reqtype3$ 

24.

Williams DW. EC tax law. Vol. European law series. 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. Vol. Law in context. London: Weidenfeld & Nicolson; 1992.

28.

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

29.

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

30.

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

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

32.

Bovenberg AL. Harmonization of company taxation in the European Community: some comments on the Ruding Committee Report. Vol. European fiscal studies. 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. 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

[Internet]. Available from:

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

38.

lain P.A. Stitt. Corporate taxation in the E.C. British Tax Review [Internet]. 1993;(2):75–89. Available from:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C1B1FC0E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FF 19E40E72111DA9D198AF4F85CA028%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]. 2000;(6):624–52. Available from:

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

40.

Malcolm J. Gammie. Corporate taxation in Europe - paths to a solution. British Tax Review [Internet]. 2001;(4):233-49. Available from:

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

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.EN G

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.EN G

#### 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

# 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

# 45.

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

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.

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

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

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 Mark et 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. Vol. Schriftenreihe zum internationalen Steuerrecht. Wien: Linde Verlag; 2002.

55.

Lang M, Schuch J, Staringer C, Eucotax. ECJ--recent developments in direct taxation. Vol. Eucotax series on European 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.

Picciotto S. International business taxation: a study in the internationalization of business regulation. Vol. Law in context. 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. Vol. EC and international tax law series. 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.

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. Vol. Series on international taxation. 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]. 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]. 2000;54(12):612-6. Available from: https://arlir.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]. 1991;76–85. Available from:

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

C. Gaston Perera. Double tax treaties in the Eastern Caribbean. British Tax Review [Internet]. 1993;(5):395–400. Available from:

http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C1B6DE1E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FF 1EC60E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-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. :409–12.

74

Easson A. Do we still need tax treaties? Bulletin for international taxation [Internet]. 2000;54(12):619–25. Available from:

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

75.

Dagan, Tsilly. National Interests in the International Tax Game. Virginia Tax Review [Internet]. 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 Politcs [Internet]. 1999;32:939–96. Available from:

http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/nyuilp3 2&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-Englis h.pdf

78.

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

79.

Maisto G. Courts and tax treaty law. Vol. EC and international tax law series. 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

83.

Anderson L. Taxation of UK Branches of Non-UK Companies. European Taxation. 2003;43(11):427–9.

84.

Giuseppe Persico. Agency Permanent Establishment under Article 5 of the OECD Model

Convention. Intertax [Internet]. 2000;28(2):66–81. Available from: http://o-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]. 2001;29(5):167–83. Available from: http://o-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. 2002;42(8):364–70.

87.

Picciotto S. International business taxation: a study in the internationalization of business regulation. Vol. Law in context. 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;

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]. 1984;13:1–15. Available from:

http://0-heinonline.org.pugwash.lib.warwick.ac.uk/HOL/Page?handle=hein.journals/comlwr 13&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]. 1985;85(4):657–729. Available from: http://o-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;12:136–92.

96.

McGarry, Stephen J. State of Mind Standards in Taxation. American Journal of Tax Policy [Internet]. 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]. 1985;2:68–123. Available from: https://contentstore.cla.co.uk/secure/link?id=12990c55-e043-e611-80bd-0cc47a6bddeb

John Tiley. Judicial anti-avoidance doctrines: the US alternatives - Part 1. British Tax Review [Internet]. 1987;(5):180-97. Available from:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C881260E71211DA915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Frefer%3D%252Fmaf%252Fwluk%252Fapp%252Fdocument%253Frefer%253D%25252Fmaf%25252Fwluk%25252Fapp%25252Fdocument%25253Fdocguid%25253DIA03ADC40E72111DA9D198AF4F85CA028%252526src%25253Dtoce%252526access-method%25253Dtoc%252526crumb-action%25253Dappend%252526context%25253D10%2526docguid%253DI5C881260E71211DA915EF37CAC72F838%2526src%253Dri%2526crumb-action%253Dappend%2526context%253D11%26docguid%3DIA03ADC40E72111DA9D198AF4F85CA028%26src%3Dri%26crumb-action%3Dappend%26context%3D12&crumb-action=append&context=13

99.

John Tiley. Judicial anti-avoidance doctrines: the US alternatives - Part 2. British Tax Review [Internet]. 1987;(6):220–44. Available from:

https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C883970E71211D A915EF37CAC72F838&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]. 1995;541–56. Available from:

http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0BDD80E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI0DA 758A0E74D11DAB6EDAFAEBAD7D114%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]. 2004;332–57. Available from: http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5B9EC3D0E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9F8 C73D0E72111DA9D198AF4F85CA028%26src%3Dtoce%26access-method%3Dtoc%26crum b-action%3Dappend%26context%3D40&crumb-action=append&context=46

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

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. Vol. Law in context. 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.

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. 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 [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. 1985;5:286–305.

115.

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

116.

Michael B. Squires. Controlled foreign companies - taxed by legislation, untaxed by Tax

Bulletin? British tax review [Internet]. 1994;(5):413–8. Available from: https://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docguid=I5C0FAE10E71211D A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Faccess-method% 3Dtoc%26docguid%3DI8100F3C1E45411DA92358E85EE602D8A%26src%3Dtoce%26crumb-action%3Dappend%26context%3D5&crumb-action=append&context=6

117.

de Lignie M. Limitation on Benefits: Recently Signed US Treaties Compared to the 1992. Bulletin for international fiscal documentation. 1995;49(2):71–7.

118.

Valente P, Magenta M. Analysis of Certain Anti-Abuse Clauses in the Tax Treaties Concluded by Italy. Bulletin for international fiscal documentation. 2000;54(1):41–6.

119.

van Herksen M. Limitation on Benefits and the Competent Authority Determination. Bulletin for international 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]. 2002;56(11):542–53. 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]. 2002;56(12):620-7. 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]. 2008;8:249–86. 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

124.

Kandev MN. Treaty Shopping in Canada: The Door is (still) open. Bulletin for international taxation. 62(10):463–70.

125.

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

Kiekebeld BJ, 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.

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

131.

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

132.

Muchlinski PT. Multinational enterprises and the law [Internet]. 2nd ed. Vol. Oxford International Law Library. 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.

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

141.

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

142

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

143.

Lall S. Transfer pricing and developing countries: Some problems of investigation. World Development [Internet]. 1979;7(1):59–71. Available from: http://o-doi.org.pugwash.lib.warwick.ac.uk/10.1016/0305-750X(79)90008-1

Hamaekers HMAL. The Arm's Length Principle and the Role of Comparables. Bulletin for international fiscal documentation [Internet]. 1992;46(12):602–5. Available from: https://arlir.iii.com/nonret~S0&atitle=The+Arm's+Length+Principle+and+the+Role+of+Comparables&title=Bulletin+for+international+fiscal+documentation&aufirs t=H.M.A.L.&auinit=&aulast=Hamaekers&issn=&eissn=&coden=&volume=46&issue=12&spage=602&epage=605&quarter=&ssn=&date=1992&sid=&reqtype3

#### 145.

Jamie Elliott. Developments in transfer pricing. British tax review [Internet]. 1995;(4):348–57. 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]. 1995:(4):358-62. Available from:

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

# 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]. 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]. 1996;132–54. Available from: http://login.westlaw.co.uk/maf/wluk/app/document?&src=ri&docquid=I5BEBF970E71211D

A915EF37CAC72F838&refer=%2Fmaf%2Fwluk%2Fapp%2Fdocument%3Fdocguid%3DI9FD F4EC0E72111DA9D198AF4F85CA028%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]. 1996;272–311. Available from:

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

150.

M.Stirling. Global attitudes towards transfer pricing. Tax Journal [Internet]. 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. 2009;63(5).

152.

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

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

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

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

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

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

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.

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.