IBFD Product Overview

Online • Books • Courses • Journals • Services

2011

Order online at www.ibfd.org





IBFD Product Overview 2011

CONTENTS

IBFD MEMBERSHIP 4	AFRICA & THE MIDDLE EAST	10
TAX RESEARCH PLATFORM 4	Africa – Taxation & Investment Middle East – Taxation & Investment	
WORLDWIDE	SPECIAL TOPICS	10
PACKAGE! Global Tax Explorer Plus	Corporate Taxation	
PACKAGE! Global Tax Explorer	Partnerships	
Global – Taxation & Investment	Holding Companies	
Global Tax Analyses	Permanent Establishments	
World Tax Journal	Mergers & Acquisitions	
Global Tax Surveys	Investment Funds	
RIA Worldwide Tax & Commercial Law	Derivatives & Financial Instruments	
Tax Treaties Database		
Tax Treaty Case Law	Transfer Pricing	
IBFD International Tax Glossary	PACKAGE! Transfer Pricing Database	
Tax News Service	International Transfer Pricing Journal	
Bulletin for International Taxation		
International Tax Expert Online	Individual Taxation	
IFA Cahiers	Trusts	
EUROPE 7	Value Added Taxation	
Corporate & Individual Taxation	NEW PACKAGE! Global VAT Explorer	
PACKAGE! European Taxation Database	PACKAGE! European VAT Database	
Central/Eastern Europe – Taxation & Investment	NEW! VAT Law Link	
European Tax Surveys (incl./excl. Tax Treaties)	NEW! VAT Worldwide	
European Taxation	VAT in Europe	
ECJ Direct Tax Case Law	European VAT Directives	
and the second second	International VAT Monitor	
Corporate Taxation		
Europe/North America – Corporate Investment	IBFD Free Services	
Income		
Europe – Corporate Taxation	BOOKS	13
	Forthcoming Releases 2010	
Individual Taxation	New Releases 2010	
Europe/North America – Private Investment Income	Recent Releases and Best-Sellers	
Europe – Individual Taxation	NEW! IBFD Online Book Library	
Lurope – marviabar iaxanon		
	Published Annually	
AMERICAS 8	General	
North American Tax Surveys (incl./excl. Tax Treaties)	Global Tax Series	
Commentary on the US-German Income Tax	IBFD Tax Travel Companion Series	
Convention	Further Book Series	
Canada – Taxation & Investment	Doctoral Series	
Caribbean – Taxation & Investment	International Tax Planning Series	
Europe/North America – Corporate Investment	EC and International Tax Law Series	
Income		
Europe/North America – Private Investment Income	COURSES: INTERNATIONAL TAX ACADEMY	23
Latin America – Taxation & Investment	ITA Courses	
	ITA In-house	
ASIA & THE PACIFIC 9	NEW! ITA Online	
PACKAGE! Asia-Pacific – Taxation & Investment		
Database	TAX RESEARCH CENTRE	25
	IAA REJEARUN CENTRE	23
Asia-Pacific Tax Bulletin		<u> </u>
China – Taxation & Investment (incl. Hong Kong &	GOVERNMENT CONSULTANCY DEPARTMENT	25
Macau)		
	LIBRARY & INFORMATION CENTRE	26

IBFD MEMBERSHIP

If international taxation is your primary scope, an IBFD Membership gives you the complete picture. For an annual fee, Members receive an "all-in" subscription at a much lower price compared to purchasing products individually.

With an IBFD Membership you receive:

- Full access to all IBFD-published online content available on our Tax Research Platform, for up to five users (third party databases not included but can be purchased at a discount)
- 85% discount on the print version of all IBFD Journals
- 50% discount on Global Tax Series Handbooks
- 40% discount on any extra print title available as an online book
- 20% discount on all International Tax Academy (ITA) courses, including online courses
- Access to Tax News Service, online and daily email service with news, trends, changes and proposals in international taxation and investment, directly linked to all relevant IBFD publications
- Access to the IBFD Online Book Library (applies for online books that are published within the period of subscription)
- Subscription to the IBFD Library TaxFeeds, a personalized e-mail alert service for taxation issues
- 20% special discount on client research and information services (library)

For information:

IBFD's Sales Department: sales@ibfd.org, +31-20-554 0179 For clients in the Americas & Caribbean: americas@ibfd.org, +1-703-442 7757 **Price:** € 14,080 / \$ 17,890

TAX RESEARCH PLATFORM

IBFD's Tax Research Platform is now the front-end access for nearly all IBFD Products.

This new interface offers you the following benefits:

- No more switching between stand-alone databases
- Increased hyper-linking to relevant information in other IBFD products that are part of your subscription
- Improved accuracy for search facilities: relevant results are displayed at chapter level with corresponding subsections
- All relevant news items are published in real time on the homepage of the IBFD Tax Research Platform
- Relevant Tax News Service events are linked to the affected country chapter while they are being reviewed
- Clearly arranged content within different collections, with quick links to relevant documents
- Contains pre-published articles and the latest journal issues
- Advanced print options enable the user to print selected texts, pages or entire chapters
- Levels of information at any required depth, namely Key Features (essential features of domestic tax systems), Surveys (main facts of a country's tax regime) and Analyses (details the corporate and individual tax provisions for a particular country and how they relate to other jurisdictions and regulations)
- Facilitating tools and features such as: Key Features Comparison, Country Chapters Comparison, Withholding Rates Tables, Interest and Penalties Tables, tailored RSS and more

Discover these benefits

If you would like to better acquaint yourself with our Tax Research Platform, then why not set up a WebEx training demonstration with a member of our sales team. Please note that a WebEx demonstration and/or trial does not oblige you to subscribe.

For queries, comments or orders, please contact us:

IBFD's Sales Department: sales@ibfd.org, +31-20-554 0179 For clients in the Americas & the Caribbean: americas@ibfd.org, +1-703-442 7757

WORLDWIDE

PACKAGE! Global Tax Explorer Plus

The Global Tax Explorer package enriched with an extra level of country detail through the addition of Global Tax Analyses. Subscribers can seamlessly explore:

- Global Tax Analyses, containing detailed analyses of over 65 major tax systems, including interest and penalties tables
- Global Tax Surveys, including national and subnational surveys, key features and withholding rates tables for over 180 countries
- Tax Treaties Database
- Tax Treaty Case Law
- Tax News Service (including news archive dating from 1988)
- IBFD International Tax Glossary

Global Tax Explorer Plus offers the most comprehensive coverage on tax systems across the world. Subscribers benefit from special discounts on selected products and services from IBFD.

ONLINE: € 6,080 / \$ 8,135

PACKAGE! Global Tax Explorer

Contains everything you need to support your business decisions or when giving tax advice. Includes access to the following resources:

- Global Tax Surveys, including national and subnational surveys, key features and withholding rates tables
- Tax Treaties Database
- Tax Treaty Case Law
- Tax News Service (including news archive dating from 1988)
- IBFD International Tax Glossary

Global Tax Explorer consolidates IBFD's unrivalled experience and knowledge into one authoritative tax resource. Subscribers benefit from special discounts on selected products and services from IBFD.

ONLINE: € 4,360 / \$ 5,540

Global – Taxation & Investment

Covering over 180 countries in the world, Global – Taxation & Investment provides descriptions of country tax systems, spanning country key features to country analyses. Includes access to:

- Global Tax Surveys, including national and subnational surveys, key features and withholding rates tables
- Global Tax Analyses, with detailed analyses of over 65 major tax systems, including interest & penalties tables
- Tax Treaties Database
- Daily TNS reports on international tax news covering the last 12 months

ONLINE: € 5,750 / \$ 6,790

Global Tax Analyses

Global Tax Analyses details the taxation provisions for a particular country, providing an in-depth and comprehensive analysis of the tax systems of over 65 countries. Includes access to IBFD's tax risk management interest and penalties tables.

ONLINE: € 2,325 / \$ 3,140

World Tax Journal

A scientific journal in the area of international, comparative and regional taxation from a legal and an economic perspective. This multidisciplinary journal is a platform for premium and ground-breaking academic research.

- The only worldwide fully peer-reviewed journal specialized in international, comparative and regional taxation
- Worldwide board of more than 20 editors with an international reputation
- Substantial and learned articles published 3 times a year
- Presents both a legal and an economic perspective (accepted for listing in EconLit)

ONLINE: € 290 / \$ 375 **PRINT:** € 315 / \$ 410

Global Tax Surveys

Provides the largest most authoritative survey of tax systems throughout the world. This unique database is designed to enable complete cross-referencing between individual and corporate tax law and offers overviews of tax systems in more than 180 jurisdictions. Now includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key tax information on a source country with all the countries covered in the database. Business & Investment chapters included for selected countries. Direct links to withholding rates tables within IBFD's Tax Treaties Database for fast access to relevant information.

ONLINE: € 1,860 / \$ 2,420

RIA Worldwide Tax & Commercial Law

An essential resource for the international tax practitioner, this online database provides texts of tax and business laws translated into English from countries around the world. With official texts and updates of laws from all the major regions and countries in their entirety, and not just condensed digests. This collection covers over 150 countries worldwide. Now available in regional sections.

ONLINE:

Complete: € 2,952 / \$ 4,100
Africa: € 548 / \$ 760
Asia-Pacific: € 1,072 / \$ 1,488
Canada: € 432 / \$ 596
Caribbean: € 572 / \$ 792
Europe: € 1,800 / \$ 2,500
Latin America: € 990 / \$ 1,096
Middle East: € 684 / \$ 948

Tax Treaties Database

Contains more than 7,000 tax, exchange of information and social security treaty documents, including protocols and amendments, supplementary agreements and exchanges of notes to these treaties. Various language versions available.

- Rates tables, domestic corporate & individual rates on dividends, royalties & interest, as well as all dividend, royalties and interest rates for a country with all related countries. Each rate is directly linked to treaties, treaty articles, and footnotes
- Includes models (and commentaries)
- Includes EU material and over 2,161 US IRS Documents
- Instant comparisons with relevant OECD, US and UN Model articles & treaty-to-treaty compare feature
- Includes treaties in force, treaties awaiting ratification, and relevant terminated treaties
- Features a daily feed of tax treaty news
- Advanced search facilities
- Listing of recently added and amended texts. Real-time updating
- Reference to related case law

ONLINE: € 2,025 / \$ 2,740

Tax Treaty Case Law

Complementary to the Tax Treaties Database, this unique case law database provides direct access to worldwide court decisions and case summaries. It is a practical tool for resolving issues regarding the interpretation and application of tax treaties.

- A general registry currently containing 3,000 cases and expanding
- The text of court decisions in the original language, as well as summaries in English of 880 identified cases
- Direct links to more than 6,700 official treaty texts for more than 160 countries
- The ability to search for cases related to specific OECD Model articles
- Links from the case outline to journals describing a case.
- Descriptions of judicial systems: provides a per country overview of the organization and operation of the judiciary. Details of how disputes are resolved and courts operate in respect of tax proceedings
- Description of the procedural rules on litigation and the possibilities for appeal against assessments

ONLINE: € 3,180 / \$ 4,290

IBFD International Tax Glossary

More than 2,000 fully searchable tax terms with explanations, including clear translations of over 400 key terms in French, German, Spanish and Dutch.

ONLINE: € 150 / \$ 200

Tax News Service

Daily international tax headlines together with detailed news articles. Previous news items can be accessed via a unique online database of news reports dating back to 1988.

- High-quality, reliable information from our multinational in-house experts and extensive worldwide network of local correspondents
- Tailored TNS: customize the reports you wish to receive by country, region or topic
- Includes news, trends, changes and proposals in international taxation and investment, directly linked to all relevant IBFD publications
- Includes a daily email service and optional RSS feeds for instant news alerts
- Upated in real time

ONLINE: € 570 / \$ 770

Bulletin for International Taxation (Journal)

A well-respected monthly journal that examines tax policy changes and tax developments throughout the world.

- Editors-in-chief: Brian Arnold, Michael Lang and Richard Vann
- A forum for tax practitioners, professionals and academics
- Correspondents and other authors from all over the world provide their perspective covering a wide range of topics in international taxation
- Articles online are published in real time
- Access to online journal archive from 1999 onwards

ONLINE: € 530 / \$ 720 **PRINT:** € 590 / \$ 800

International Tax Expert Online

A full-feature tool that simulates the most tax-efficient route to structure a cross-border transaction in just a few clicks.

- Powerful tax knowledge and simulation tool for international tax structuring and management. Simulates potential scenarios and finds the optimum way to structure cross-border transactions
- This product can be ordered in combination with other IBFD online products

ONLINE: € 1,810 / \$ 2,500

IFA Cahiers

A wealth of domestic and international material on comparative tax law with lasting scientific value for any specialist interested in international/comparative tax law.

ONLINE: € 110 / \$ 145

EUROPE

CORPORATE & INDIVIDUAL TAXATION

PACKAGE! European Taxation Database

The most complete source of information available on taxation in Europe

- Concise descriptions of corporate and individual income tax systems in operation throughout Europe
- Detailed analysis of corporate and individual tax systems in Central, Eastern and Western Europe
- In-depth analysis of VAT systems in operation in Europe
- Selection of relevant EU Directives and Regulations regarding EU Tax and Corporate Law
- A unique and complete collection of ECJ case summaries on direct taxation
- All articles from IBFD's journal European Taxation since 1999

ONLINE: € 4,070 / \$ 5,495

Central/Eastern Europe – Taxation & Investment

Both summaries and reviews of taxation systems for both companies and individuals in Central and Eastern Europe.

- Country-by-country description of the economic and political structure, the forms of doing business and the foreign investment regime
- Layout enables direct comparisons between countries
- Now includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database. With direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information.

ONLINE: € 625 / \$ 810

European Tax Surveys

Provides tax system summaries of corporate and individual taxation in virtually every European country.

This online product is available with or without tax treaties.

- Summaries of the laws and practice governing the taxation of companies and individuals in Europe
- Separate chapter on the tax rules of the European Union.
- Optional: Full English-language texts of virtually every single treaty for the avoidance of double taxation of income, capital and inheritances concluded by European countries
- Texts of other significant official documents, including the latest OECD Model Convention
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information

ONLINE: (including Tax Treaties): € 1,525 / \$ 2,060 **ONLINE:** (excluding Tax Treaties): € 470 / \$ 630

European Taxation (Journal)

In-depth coverage of key legal and policy developments affecting taxation and investment throughout Europe.

- Monitors and reports changes and developments around the world with regard to taxation in Europe, EU Member States and European tax law
- Reports include the consequences and/or the opportunities that developments present
 News, discussions and proposals from the Confédération Fiscale Européenne (CFE).
- A practical, analytical approach
- Published monthly
- Articles online are published in real time
- Access to online journal archive from 1999 onwards

ONLINE: € 725 / \$ 985 **PRINT:** € 780 / \$ 1,055

ECJ Direct Tax Case Law

Unique first and complete collection of over 200 ECJ case summaries on direct taxation with relevant links to legislation, directives, full texts of cases and opinions.

- Online archive of case summaries ideal for reference
- Real-time feed of Tax News Service
- Continuous updates

ONLINE: € 540 / \$ 730

CORPORATE TAXATION

Europe/North America – Corporate Investment Income

A systematic guide to withholding and income taxes on intercorporate cross-border payments of patent royalties, dividends and interests

- Covers all the major economies of Europe plus the United States and Canada
- Compare the tax rates on outbound payments of patent royalties, dividends and interest for all countries covered in the database
- Each country chapter covers transactions with the other countries included in the service
- Common-format country chapters enable rapid and accurate comparison of information between countries

ONLINE: € 400 / \$ 545

Europe - Corporate Taxation

This extensive database is a thorough and complete survey, country by country, of all taxes applicable at every stage in a company's life.

- Commentaries on the most important direct tax measures currently applicable in the European Union
- Covers taxes on capital, payroll taxes and social security contributions, VAT and other indirect taxes
- Tax issues affecting shareholders and directors of companies are also discussed, as well as group taxation, anti-avoidance measures, double taxation and tax aspects of corporate reorganization and liquidation

ONLINE: € 1,300 / \$ 1,760

INDIVIDUAL TAXATION

Europe/North America – Private Investment Income

A systematic analysis of the effects of direct and indirect taxation on dividends and interest received by individuals.

- Covers all the major economies of Europe plus the United States and Canada
- Compare the tax rates on outbound payments of dividends and interest for all countries covered in the database
- Common-format country chapters enable rapid and accurate comparisons between countries
- By covering relevant corporate tax issues a complete picture of the effect of taxation on international income flows is given

ONLINE: € 400 / \$ 545

Europe – Individual Taxation

A country-by-country analysis of the taxation of resident and non-resident individuals in Europe.

- Covers all the major economies of Europe
- Covers the taxation of both personal and business matters
- Each country is dealt with in common-format chapters for easy comparison

ONLINE: € 525 / \$ 715

Trials

Interested in one of our products but would like to see if it meets all of your requirements?

We offer the option of a one-time free 7-day trial access, so you can discover the benefits of online products.

General conditions for trials

- We require some compulsory information in order to grant you online access
- Trial access does not grant the right to keep any local copies (paper or electronic) of IBFD web pages or data
- You can request one free trial only per product
- If you request more than one free trial for the same product, we consider it a subscription registration
- Trials are only granted to individuals who submit either a company or an academic email address

Request a trial

Online: select your product of choice from the list

under 'Products' on www.ibfd.org
Email: exceptions to the above rules will be
considered on an individual basis. Should

you not be able to comply with the above, please send an email to sales@ibfd.org

AMERICAS

North American Tax Surveys

Comprehensive overview of the tax systems in the United States, Canada and Mexico. The tax systems are reviewed on both the federal level and the provincial and state levels.

- Covers both country features and country surveys, allowing quick scans and access to survey-level quality information
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information
- Tax treaty news summaries from IBFD's Tax News Service
- Optional: Full English-language texts of virtually every single treaty for the avoidance of double taxation of income, capital and inheritances concluded by the United States, Canada and Mexico

ONLINE: (including Tax Treaties): € 790 / \$ 1,070 **ONLINE:** (excluding Tax Treaties): € 430 / \$ 585

Commentary on the US-German Income Tax Convention

The premier resource for the commentaries on each article of the US-German Income Tax Convention, official texts of the Convention and Protocols.

- Includes the official texts of all regulations, rulings, and procedural announcements issued by the United States and Germany
- Also includes the official background documentation, including exchanges of letters, memoranda of understanding, technical documentation by the German Ministry of Finance, the US Treasury Department, and the US Congressional Committee on Taxation
- Examines the historical development of the articles and compares the articles with the US and OECD Model Conventions
- Includes a discussion of the relevant provisions of US and German domestic law, and an analysis and interpretation of the articles

ONLINE: € 305 / \$ 415

Canada - Taxation & Investment

Summaries and detailed reviews of the taxation of individuals and businesses in Canada.

- Complete details of the Canadian tax structure, outlining and clarifying the laws and systems of both the federal and provincial governments
- Key Features: view the tax rates of Canada in regard to corporate and individual taxation
- Summary of basic information on the economy, exchange controls, competition law and trade practices
- Texts of all available tax treaties and a selection of social security treaties concluded by Canada

ONLINE: € 225 / \$ 310

Caribbean – Taxation & Investment

Common-outline surveys of taxation and investment information for the Caribbean region.

- Vital business knowledge for business people maintaining interests in the Caribbean and practical guides on investment
- English texts of all available tax treaties and similar arrangements concluded by countries and territories in the region
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information

ONLINE: € 470 / \$ 635

Europe/North America – Corporate Investment Income

A systematic guide to withholding and income taxes on intercorporate cross-border payments of patent royalties, dividends and interest.

ONLINE: € 400 / \$ 545

For more information, see page 7

Europe/North America – Private Investment Income

A systematic analysis of the effects of direct and indirect taxation on dividends and interest received by individuals.

ONLINE: € 400 / \$ 545 For more information, see page 8

Latin America - Taxation & Investment

Provides summaries and detailed descriptions of the most important aspects of the legal and taxation systems prevailing in all countries in Latin America and provides practical guides for investment.

- General economic information, including political and economic systems, types of business organizations, foreign investments and regional agreements
- Comprehensive studies of the taxation of legal entities and individuals
- Detailed sections on specific topics, such as the taxation of capital and capital transfers, tax incentives and relief
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information
- English texts of all available tax treaties concluded in the region

ONLINE: € 775 / \$ 1,005

ASIA & THE PACIFIC

PACKAGE! Asia-Pacific – Taxation & Investment Database

Common-outline surveys of the tax systems of 54 countries and territories in the Asia-Pacific region

- Summaries and detailed information on legal, administrative and tax measures governing trade and investment
- An overview of the tax system of every country and practical guides on investment
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information
- Divided into country chapters for easy comparison
- Texts of all available tax treaties concluded by countries in the region
- The Asia-Pacific Tax Bulletin is an additional part of this database

ONLINE: € 1,560 / \$ 2,105

Asia-Pacific Tax Bulletin (Journal)

Explores the laws affecting taxation and investment, legal practice and related matters in Asia and the Western Pacific Rim

- Strong international focus, highlighting and analyzing issues essential to international business and trade
- The online subscription includes Tax News Service (TNS) newsfeeds, providing news in real time and faster access to the latest relevant tax developments
- Published bimonthly
- Access to online journal archive from 1999 onwards

ONLINE: € 365 / \$ 480 **PRINT:** € 395 / \$ 515

China – Taxation & Investment (incl. Hong Kong & Macau)

Detailed information on taxation of foreign and domestic Chinese enterprises and individuals.

- Includes texts of all available tax treaties
- Tailored to the requirements of tax experts, advisers and international businesses and investors
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information
- Contains extensive references to statutory provisions and appropriate administrative circulars

ONLINE: € 250 / \$ 345

AFRICA & THE MIDDLE EAST

Africa - Taxation & Investment

The most significant source of information on tax and foreign investment in virtually every country in Africa.

- Summaries and detailed information on legal, administrative and tax measures governing trade and investment in African countries, including South Africa
- Divided into country chapters for easy comparison
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information
- Texts of all available tax treaties concluded by countries in the region
- Compiled and maintained with the help of local correspondents

ONLINE: € 700 / \$ 945

Middle East - Taxation & Investment

Covers legal, administrative and tax measures governing trade and investment in all Arab countries of the Middle East, as well as Iran and Israel.

- Summaries and detailed descriptions of the tax system of each country
- Features information on regional organizations and other topics relevant to the region
- Includes IBFD's unique Country Key Features comparison tool, enabling users to display a comparison of the key features of a source country with all the countries covered in the database
- Features direct links to withholding tax rates tables within IBFD's Tax Treaties Database for fast access to relevant information
- Each chapter contains extensive references to statutory provisions and administrative notices and practice
- Texts included of all available tax treaties concluded by countries in the region

ONLINE: € 540 / \$ 725

SPECIAL TOPICS

CORPORATE TAXATION

Partnerships

Detailed coverage of the international implications of all forms of partnership, with reference to both company law and tax law.

- Divided into common-format country chapters covering all major world economies and discussing the problem areas in great detail
- Invaluable for all business people involved in establishing and maintaining international operations

ONLINE: € 345 / \$ 470

Holding Companies

Country chapters covering 16 holding company jurisdictions. Each chapter deals with both company law and tax law, providing practical examples and planning opportunities.

- Addresses in detail all the legal and taxation aspects of the life cycle of a holding company, from its formation to its liquidation
- Details the tax treatment of dividends and capital gains; interest deduction at holding company level; treatment of liquidation proceeds; anti-avoidance measures; rulings; and other taxes
- Contains EU documentation and covers the EU policy framework

ONLINE: € 370 / \$ 505

Permanent Establishments

The only per-country study of the role of permanent establishments in international tax law, their impact on international business and allocation of income.

- Comprehensive country chapters in a standard lay-out to enable easy comparison
- Description of the notion of permanent establishment and the organization of a permanent establishment
- Includes case studies and details of the practical aspects of setting up a permanent establishment, as well as the determination of the taxable income of a permanent establishment
- Contains a chapter on EC Law Aspects and detailed commentaries on Articles of the OECD Model Tax Convention

ONLINE: € 370 / \$ 505

Mergers & Acquisitions

Complete details of tax regulations, legislation and practice, complemented with a full outline of company law.

- Covers domestic and transnational operations, also in the EU policy framework
- Features more than 35 common-format country chapters
- Contains EU documentation

ONLINE: € 525 / \$ 710

Investment Funds

Online database covering the taxation and regulation of mutual investment funds.

- Detailed analysis by leading experts in this field
- Essential information for fund managers, tax professionals and all business people concerned with global investment issues

ONLINE: € 335 / \$ 455

Derivatives & Financial Instruments (Journal)

Essential reading for tax professionals and financial experts.

- Detailed articles on topics concerning the taxation of derivatives and financial instruments
- Different perspectives are provided in substantial country analyses written by respected local specialists
- Global coverage
- Published bimonthly
- Access to online journal archive from 1999 onwards

ONLINE: € 510 / \$ 690 **PRINT:** € 555 / \$ 755

TRANSFER PRICING

PACKAGE! Transfer Pricing Database

The ultimate international transfer pricing reference source.

- Analysis and comparison of national approaches to transfer pricing
- A large collection of relevant legislation and case law
- Divided into 47 country chapters offering in-depth surveys
- Coming soon: extensive and detailed information on Transfer Pricing and Business Restructurings and Transfer Pricing and Customs Valuation
- The International Transfer Pricing Journal is an additional part of this database

ONLINE: € 1,310 / \$ 1,775

International Transfer Pricing Journal

Represents a worldwide view on transfer pricing issues for corporate tax purposes.

- Different perspectives are provided in substantial country surveys written by respected local specialists
- Global coverage
- Country-by-country analysis of issues in transfer pricing
- Published bimonthly
- Articles online are published in real time
- Access to online journal archive from 1999 onwards

ONLINE: € 510 / \$ 665 **PRINT:** € 550 / \$ 720

INDIVIDUAL TAXATION

Trusts

Analyses the position of trusts in 16 common law and civil law jurisdictions.

- Explains jurisdiction both familiar and unfamiliar with the concept of trust and also deals with the associated taxation issues, particularly those of an international nature
- Explains how to deal with the enormous divergences in the approaches of different countries to this subject

ONLINE: € 260 / \$ 350

VALUE ADDED TAXATION

NEW PACKAGE! Global VAT Explorer

Contains a complete global overview of VAT systems, including detailed analysis and topical information on VAT. Includes access to the following resources:

- VAT Worldwide
- International VAT Monitor, online journal with worldwide coverage of VAT and sales tax
- European VAT Directives, European VAT legislation compiled and commented on by Ben Terra and Julie Kaius
- VAT Law Link, English translations of domestic laws linked with integrated text of VAT Directive 2006/112 Global VAT Explorer consolidates IBFD's unrivalled experience and knowledge into one authoritative VAT resource.

ONLINE: € 3,090 / \$ 4,095

PACKAGE! European VAT Database

The most complete source of information available on European VAT. Subscribers can explore the following IBFD products:

- European VAT Directives (European VAT legislation)
- VAT in Europe (domestic VAT legislation)
- VAT Law Link, which contains the official text of the Community VAT Directive and its translations, linking this Directive to the national VAT legislation of all Member States, of which the majority is translated into English

ONLINE: € 2,395 / \$ 3,240

NEW! VAT Law Link

Offers the official, integrated text of VAT Directive 2006/112 in various languages, linking the provisions of this Directive to those of the national VAT legislation of the EU Member States.

- Links the provisions of current Community law on VAT, Directive 2006/112, to the corresponding provisions of national law of the EU Member States
- Links the provisions of the national VAT legislation of one Member State to the corresponding national provisions of another Member State
- Contains provisions in both the official national language(s) and in English, if available

ONLINE: € 730 / \$ 985

NEW! VAT Worldwide

This online publication gives a country-by-country overview of the different national VAT systems currently in use throughout the world.

- Complete global coverage of VAT in different levels of detail: major European economies are covered in depth
- Explains how national VAT rules are applied and interpreted in practice and how specific arrangements applicable in one country compare to those in other countries
- EU VAT Rates Table: displays the VAT rates applied by Member States for goods, products and services, including standard and reduced VAT rates, generally applied VAT rates and VAT rates applied to labour-intensive services

ONLINE: € 995 / \$ 1,295

VAT in Europe

Detailed explanation of the domestic VAT systems in European countries.

- Offers current information on VAT in Europe and provides comprehensive details of its principles and operation
- Includes IBFD's EU VAT rates table, which enables users to display a VAT rates overview of goods, products and services
- Explains how national VAT rules are applied and interpreted in practice and how specific arrangements applicable in one country compare to those in other countries

ONLINE: € 595 / \$ 775

European VAT Directives

Background information and commentaries on all provisions concerning VAT in countries within the European Union.

- Sets out the legal framework of the EU VAT system
- Links to related subjects, case law, documentation and questions and answers on VAT from the European Parliament
- Compiled and commented on by Professor Ben Terra and Advokat Julie Kajus
- Frequently referred to by the Advocates General at the European Court of Justice
- Extensively sets out the legal framework of customs and excise duties within the European Union
- Optional subscription to annual release of two books covering the most important issues
- Optional email service with news on VAT included

ONLINE: € 1,200 / \$ 1,615

International VAT Monitor (Journal)

The only international journal focusing exclusively on VAT and sales tax which provides worldwide coverage.

- Detailed articles on current issues
- Outlines of VAT or sales tax systems in specific countries, concentrating on new systems or significant changes
- Discussion and reviews of recent cases
- Full coverage of the latest EU developments, including VAT cases before the EC Court of Justice and questions posed to the Commission by the European Parliament

ONLINE: € 640 / \$ 830 **PRINT:** € 690 / \$ 895

Training & Support

Interested in quick, concise training to get the best out of the IBFD Tax Research Platform?

Our one-on-one training helps customers to familiarize themselves with the IBFD Platform and use these valuable resources to their utmost. This can be helpful to introduce new colleagues to the product or if there are substantial new developments and updates.

IBFD offers you the following 2 options:

■ Videoconference/WebEx training

IBFD offers its customers an opportunity to take part in a personal online presentation via computer and phone at your convenience and presented by experienced account managers. IBFD encourages the customer to take advantage of such training, especially when first subscribing, in order to be properly introduced to all features, functionalities and search options. This training may be requested at any time during your subscription period. The online presentation can take between 30 – 50 minutes, depending on the number of subscriptions and your needs. It includes both general information about IBFD as well as a more specific demonstration of a selection of IBFD databases.

■ In-house training

This on-site presentation can be arranged for free upon request within the current subscription period in accordance to your and the trainer's schedule and availability.

BOOKS

FORTHCOMING RELEASES 2010*

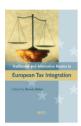


Introduction to the Law of Double Tax Conventions

Expected August 2010 (Joint publication of IBFD & Linde)

Substantive Scope of Tax Treaties

(Doctoral Series Vol. 20) Expected October 2010



Traditional and Alternative Routes to European Tax Integration

Expected September 2010

State and Direct Taxation: In need of a Conceptual Framework

Expected November 2010 (Vol. 2: Conflict of Norms in International Tax Law Series)



OECD Model Tax Convention on Income and on Capital (2010 Condensed version) and Key Tax Features of Member countries 2010

Expected October 2010

Tax Treaties: Views from the Bridge – Building Bridges between Law and Economics

Expected October/November 2010



OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (2010 edition) and Transfer Pricing Features of Selected Countries 2010

Expected October 2010

* Publication dates subject to change

Important to Know

Special discounts for:

- Bulk purchases: for information contact sales@ibfd.org
- Stock clearances with discounts of over 40% www.ibfd.org/portal/International_tax_books.html
- Doctoral and International Tax Planning Series: order 2 for 20%, order 3 for 30% discount (page 19)
- Pre-publication offers 20% discount
- Online book library: up to 40% discount. Online books denoted with symbol For details, see page 17

Additional information

- Sample chapters and Table of contents are available online
- Prices include postage and packing
- IBFD Membership: members are granted access to online books published within the period of their subscription (excluding books published in cooperation with third parties). Books that form part of the membership but are not available in online format will be sent to members in print. Print books not part of the membership are available at a 20% discount.

NEW RELEASES 2010



A Guide to the European VAT Directives, 2010

Price: € 270 / \$ 365 Published: March 2010

Editors: Ben Terra and Julie Klaus

See also page 18



Global Corporate Tax Handbook

Price: € 330 / \$ 435 Published: July 2010

Editors: Carlos Guitiérrez P., Ridha

Hamzaoui, Juhani Kesti, John G. Rienstra, Mei-June Soo, Ola van Boeijen-Ostaszewska

See also page 18



Global Individual Tax Handbook

Price: € 200 / \$ 265 Published: July 2010

Editors: Carlos Guitiérrez P., Ridha

Hamzaoui, Juhani Kesti, John G. Rienstra, Mei-June Soo, Ola van Boeijen-Ostaszewska

See also page 18



Global Tax Handbook Set

Price: € 435 / \$ 565 Published: July 2010

Editors: Carlos Guitiérrez P., Ridha

Hamzaoui, Juhani Kesti, John G. Rienstra, Mei-June Soo, Ola van Boeijen-Ostaszewska

See also page 18



European Tax Handbook

Price: € 265 / \$ 345 Published: July 2010

Editor: Ola van Boeijen-Ostaszewska

See also page 18

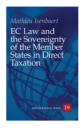


Latin American Tax Handbook

Price: € 155 / \$ 205 Published: July 2010

Editor: Carlos Guitiérrez P.

See also page 18



EC Law and the Sovereignty of the Member States in Direct Taxation

(Doctoral Series Vol. 19) Price: € 145 / \$ 190 Published: March 2010 Author: Mathieu Isenbaert

See also page 19



EU VAT Compass 2010/2011

Price: € 75 / \$ 110 Published: July 2010

Editors: Fabiola Annacondia and

Walter van der Corput

See also page 19



ECJ Direct Tax Compass

Price: € 60 / \$ 80 Published: May 2010 Editor: Tigran Mkrtchyan

See also page 18



Asia-Pacific Tax and Business Fundamentals

Price: € 45/\$ 65 Published: July 2010 Editor: Mei-June Soo

See also page 18



Residence of Individuals under Tax Treaties and EC Law

Price: € 105 / \$ 140
Published: May 2010
Series Editor: Guglielmo Maisto

See also page 22



Tax Risk Management: From Risk to Opportunity \checkmark

A practical guide for those working in today's ever-changing corporate environment. Contains an introduction to tax risk management and discussions on the tax control framework that allow corporate tax departments to identify and manage companies' tax-related risks.

Price: € 120 / \$ 160 Published: March 2010

Editors: Anuschka Bakker and

Sander Kloosterhof

RECENT RELEASES AND BEST-SELLERS

Legal Remedies in European Tax Law \mathscr{C}

This topic has been significantly underexposed within the academic tax community. This book aims at filling this gap by providing the typical approaches to European tax law with a general vision on European law. It examines theory and practice, and also includes contributions on selected relevant issues arising in the protection of taxpayers' rights.

Price: € 115 / \$ 145 Published: December 2009 Editor: Pasquale Pistone

Value Added Tax and Direct Taxation

Provides the first comprehensive in-depth analysis of the similarities and differences between consumption taxes and direct taxes.

€ 190 / \$ 245 Price: December 2009 Published:

Editors: Michael Lang, Peter Melz and

Eleonor Kristoffersson

EU Tax Law – Direct Taxation ${\cal C}$

Provides a clear picture of all the EC law norms that are relevant from the perspective of direct taxes. It explains how these norms are, and should be, interpreted and how they affect national tax laws and the tax treatment in EU Member States.

Price: € 110 / \$ 145 Published: August 2009 Author: Marjaana Helminen

IBFD International Tax Glossary, 6th Edition

With the addition of over 120 completely new definitions and over 100 substantially revised descriptions, this latest edition continues to provide users with the broadest possible coverage of the language of taxation.

€ 60 / \$ 80 Price: Published: August 2009 Editor: Julie Rogers-Glabush

Transfer Pricing and Customs Valuation $oldsymbol{\mathscr{C}}$

Examines in detail the relationship between valuation for transfer pricing purposes and valuation for customs, and the significance of the relationship for multinational enterprises, tax authorities and customs administrations.

€ 120 / \$ 160 Price: August 2009 Published:

Editors: Anuschka Bakker and Belema Obuoforibo

Transfer Pricing and Business Restructurings $oldsymbol{\mathscr{C}}$

By drawing together divergent views, this book highlights the main tax issues that arise when business restructurings take place.

€ 115 / \$ 150 Price: June 2009 Published: Editor: Anuschka Bakker

The Dutch Approach, 2nd Revised Edition $\operatorname{\mathscr{C}}$



This book gives a detailed description of the Dutch Tax and Customs Administration, including its scope of social impact and the external factors influencing its strategy.

Price: € 55 / \$ 70 Published: May 2009

Authors: Victor van Kommer and Matthijs Alink

Tax and the Environment ${m \ell}$



Provides a thorough overview of both environmental taxes and tax incentives related to environmentally friendly investments and activities.

€ 110 / \$ 140 Price: Published: April 2009 Editor: Anuschka Bakker

The Acte Clair in EC Direct Tax Law

Discusses the legal issues arising from the search for certainty in the relationship between Community law and direct tax law. It presents an in-depth analysis of the CILFIT doctrine in action and its demand for legal certainty, and highlights some of the current challenges faced by the EU judicial system in view of the expansion of EU law and its decentralized application at national level.

Price: € 120 / \$ 150 Published: August 2008

Editors: Ana Paula Dourado and Ricardo

da Palma Borges

Legislating Against Tax Avoidance

This book discusses, among other things, tax and tax avoidance, advantages and disadvantages of statutory GAARs, and argues that there is greater taxpayer certainty where a statutory GAAR exists.

Price: € 105 / \$ 135 Published: August 2008 Author: Rachel Anne Tooma

The Legal Status of the OECD Commentaries

Brings together various legal disciplines, such as public international law, international tax law, Community law and constitutional law, in order to resolve their legal status.

Price: € 100 / \$ 140 Published: March 2008

Series Editors: Sjoerd Douma and Frank Engelen

International Tax Policy and Double Tax Treaties

Gives the reader an understanding of the concepts that underlie international tax law and double tax treaties. An excellent learning tool for students, it further offers a useful refresher to experienced practitioners on fundamental taxation principles.

Price: € 95 / \$ 135

Published: December 2007

Author: Kevin Holmes

Fundamentals of International Tax Planning

Provides readers with a basic knowledge of the tools currently used by multinational enterprises to benefit from the opportunities and overcome the problems created by the expansion of the market. In short, this book looks at techniques used to reduce an MNE's tax burden.

Price: € 120 / \$ 156 Published: July 2007

Authors: Chris J. Finnerty, Paulus Merks,

Mario Petriccione and Raffaele Russo

IBFD Free Services

Journal Preview

Journal Preview is a free e-mail service that informs you about topics in forthcoming IBFD journals. You can either subscribe to all of IBFD's journals or select the journal(s) of your interest.

Trials

To allow our clients the opportunity to discover the advantages of online publications, we offer a one-time free 7-day trial access to all our online publications.

IBFD Newsletter

Stay up to date with forthcoming events, publications and offers, by subscribing to the IBFD's free monthly Newsletter. Related activities, such as projects for governments in various countries, tax courses, and developments in our library are also covered.

TNS Headlines

The current week's headlines from Tax News Service (TNS) can be reviewed free of charge or received by RSS feed by all visitors to our website.

RSS Feed

Receive the latest Tax News Service Headlines and European VAT Directives News quickly and effortlessly by registering to IBFD's free RSS feed service. Simply visit http://www.ibfd.org/portal/Tools.html to register.

White Papers

Would you be interested in reading or submitting a white paper?

IBFD's posts free white papers covering interesting and current international tax topics. To view those currently available or to submit a paper for posting on our website, visit www.ibfd.org/WhitePapers.

IBFD Online Books 2011

NEW! IBFD ONLINE BOOK LIBRARY

Providing the user with a searchable alternative to the traditional printed work, the *IBFD Online Book Library* provides the user with the same high-quality content as the printed counterpart, while providing the added benefits of an online environment.

What is an online book?

An online book is the electronic format equivalent of a conventional printed book. Instead of receiving the printed version, you can access the book online with a username and password.

Advantages of online books

- Search for relevant keywords or phrases
- Multi-user access (1-5 users)
- Hyperlinks within products on IBFD's Tax Research Platform
- Saves on storage space
- Instant access from different locations
- Purchase the print equivalent at a 40% discount
- Tailor your purchase to suit your needs

IBFD Online Book Library: Select

This package allows you to select a number of different online books, enabling you to create a tailor-made package to suit your specific needs, e.g. books on Transfer Pricing, or EU Tax Law. To receive the discount associated with this package, clients must order a minimum of 5 online books.

Benefits

- Bulk orders of 5-10 online books: 25% discount
- Bulk orders of 11-20 online books: 30% discount
- Additional online titles can be added at any time at a 20% discount
- Access is based on a 1-year subscription for 1-5 users
- Clients may renew their subscription by paying an annual service fee of € 100 / \$ 135

IBFD Online Book Library: Doctoral Series

This package allows you to subscribe to the complete offering of online Doctoral titles. This series, comprising high-quality doctoral theses, covers a wide range of topics in both comparative and international taxation.

Benefits

- Initial price: € 1,900 / \$ 2,425 (representing a 30% discount on series' combined price)
- Clients may renew their subscription by paying an annual renewal fee*
- Additional online titles can be added at any time at a 20% discount
- Automatically receive access to new Doctoral titles as they are published
- For new titles not available online, subscribers will receive the print version
- Purchase the printed equivalent at a 40% discount

IBFD Online Book Library: Complete

This package allows you to purchase the complete offering of IBFD's online book titles (does not include access to the *IFA Cahiers*).

Benefits

- Initial price: € 3,975 / \$ 4,935 (representing a 40% discount on total combined price)
- Clients may renew their subscription by paying an annual renewal fee*
- Automatically receive new online book titles as they are published
- Automatically receive backlist titles as they are added to the platform
- Purchase the printed equivalent at a 40% discount
- * Renewal fees will be based on the price of the new online titles published during the year of renewal.

How to order

Available online books are denoted online by the $\ensuremath{\mathscr{C}}$ symbol. To view the entire list of available titles, visit our website: www.ibfd.org/portal/Online Book Library.html.

Prices and offering are subject to change. For more information, please contact Customer Service via email (info@ibfd.org) or by telephone on +31-20-554 0176.

For clients in the Americas & the Caribbean: americas@ibfd.org, +1-703-442 7757

PUBLISHED ANNUALLY

General

A Guide to the European VAT Directives

This annual publication provides a comprehensive overview of the most essential parts of VAT Directives in Europe.

Single Copy: € 270 / \$ 365 Subscription: € 205 / \$ 280 Published: March 2010

Authors: Ben Terra and Julie Kajus

Global Tax Series

Global Corporate Tax Handbook

Detailed coverage of the corporate tax systems and rates

in 97 tax jurisdictions worldwide. Single Copy: € 330 / \$ 435 Subscription: € 260 / \$ 335 July 2010 Published:

Editors: Carlos Gutiérrez P., Ridha Hamzaoui,

> Juhani Kesti, John G. Rienstra, Mei-June Soo, Ola van Boeijen-Ostaszewska

Global Individual Tax Handbook

Detailed coverage of the individual tax systems and rates in 97 tax jurisdictions worldwide.

Single Copy: € 200 / \$ 265 Subscription: € 160 / \$ 210 Published: July 2010

Carlos Gutiérrez P., Ridha Hamzaoui, Editors:

Juhani Kesti, John G. Rienstra, Mei-June Soo, Ola van Boeijen-Ostaszewska

Global Tax Handbook Set

Each volume covers 97 tax jurisdictions worldwide, providing the largest most authoritative survey of corporate and individual tax systems throughout the world.

Single Copy: € 435 / \$ 565 Subscription: € 340 / \$ 445 Published: July 2010

Carlos Gutiérrez P., Ridha Hamzaoui, Editors:

> Juhani Kesti, John G. Rienstra, Mei-June Soo, Ola van Boeijen-Ostaszewska

European Tax Handbook

The most comprehensive review of tax systems in Europe available, providing detailed summaries of corporate and individual taxation for all countries and jurisdictions in Europe.

Single Copy: € 265 / \$ 345 Subscription: € 200 / \$ 265 Published: July 2010

Editor: Ola van Boeijen-Ostaszewska

Latin American Tax Handbook

The country chapters on corporate and individual taxation provide the latest information on 18 countries in the Latin American region.

Single Copy: € 155 / \$ 205 Subscription: € 120 / \$ 160 July 2010 Published: Carlos Gutiérrez P. Editor:

North American Tax Handbook

Complete survey of the tax systems in Canada, Mexico and the United States. The tax systems are reviewed on both the federal level and the provincial and state levels. Principal international tax rules and tax treaty information are included as well.

Single Copy: € 185 / \$ 260 Subscription: € 145 / \$ 205 Published: **April 2009**

John G. Rienstra, Carlos Gutiérrez P. (IBFD) Editors:

and Karen Irby (BNA)

IBFD Tax Travel Companion Series

NEW! Asia-Pacific Tax and Business **Fundamentals**

Provides a descriptive overview of direct and indirect taxes on corporate income, individual income and capital in 15 selected countries in the region. It also includes a section containing concise information on various aspects of doing business in these countries.

Single Copy: € 45 / \$ 65 Subscription: € 40 / \$ 55 Published: July 2010 Editor: Mei-June Soo

M&A Tax Fundamentals

This book provides a comprehensive overview of documentation relevant to M&A activities, as well as selected country surveys.

Single Copy: € 65 / \$ 80 Subscription: €55/\$70 March 2010 Published: Editor: Aiki Kuldkepp

ECJ Direct Tax Compass

Contains a collection of summaries of the 158 most significant judgments of the European Court of Justice relevant for EU direct taxation, classified in a systematic way. Summaries of important company law and other non-tax cases are also provided.

€ 60 / \$ 80 Price: Published: May 2010 Editor: Tigran Mkrtchyan

EU VAT Compass 2010/2011

Encompassing the most important features of the European VAT system, including the Community VAT Directive, VAT legislation, relevant ECJ case law and an overview of the options laid down by the VAT Directive that have been taken up by the individual Member States.

Single Copy: €75 / \$110 Subscription: €60 / \$90 Published: July 2010

Editors: Fabiola Annacondia and

Walter van der Corput

OECD Model Tax Convention on Income and on Capital (2008 Condensed version) and Key Tax Features of the Member countries 2009

Includes the official text of the 2008 version of the OECD Model and Commentaries (condensed version), together with concise descriptions of the direct taxes levied in each OECD Member country.

Single Copy: $\leq 75 / \$ 95$ Subscription: $\leq 65 / \$ 85$

Published: September 2009 – New release expected

October 2010

Editor: Luis Nouel

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (2009 Edition) and Transfer Pricing Features of Selected Countries 2009

This reference booklet, in addition to containing the OECD's Transfer Pricing Guidelines, provides an excellent overview of transfer pricing rules and regulations in 29 countries and is a handy guide for those actively working in the field of transfer pricing.

Single copy: $\leq 60 / \$ 80$ Subscription: $\leq 55 / \$ 75$

Published: October 2009 – New release expected

October 2010

Editors: Aurobindo Ponniah (IBFD) and

Antoine Glaize (Taxand)

FURTHER BOOK SERIES

Doctoral Series

Discount offer

- Order 2 books 20% discount
- Order 3 or more 30% discount

EC Law and the Sovereignty of the Member States in Direct Taxation – Vol. 19 $\stackrel{\frown}{\mathcal{C}}$

In the framework of a concept of 'sovereignty', which is found to go beyond the strictly legal concepts of 'competence' or 'jurisdiction', this thesis analyses the case law of the ECJ in direct tax matters and compares it with its non-tax case law. A new methodology is used to categorize the cases according to whether a discrimination – or a restriction – based analysis was applied by the ECJ.

Price: € 145 / \$ 190

Published: March 2010

Author: Mathieu Isenbaert

Cross-Border Consumption Taxation of Digital Supplies – Vol. 18 \checkmark

Compares cross-border consumption taxation of digital supplies in business-to-consumer transactions from an international coordination perspective. Possible remedies for double taxation and unintentional non-taxation are also discussed.

Price: € 110 / \$ 145 Published: December 2009 Author: Pernilla Rendahl

Formulary Apportionment for the Internal Market – Vol. 17 $\stackrel{\textstyle \checkmark}{\mathcal{C}}$

Aims to assess whether the promotion of a comprehensive harmonization of corporation taxes within the Internal Market represents a viable alternative to the arm's length standard applied in international tax law.

Price: € 115 / \$ 150 Published: June 2009 Author: Stefan Mayer

The EU VAT System and the Internal Market – Vol. 16 $\stackrel{}{\mathscr{C}}$

This thesis focuses upon VAT in the context of the Community's Internal Market. Its central aim is to prove that the current EU VAT system is incompatible with the concept of Internal Market as set out in the EC Treaty and interpreted by the Court of Justice.

Price: € 120 / \$ 160
Published: June 2009
Author: Rita de la Feria

EC Law Aspects of Hybrid Entities – Vol.15

Winner of the 2009 Mitchell B. Carroll Prize

This study discusses the impact of the EC Treaty on the recognition of entities in the internal market. It also contains an examination of how the different approaches to hybrid entities in tax treaties interfere with EC law.

Price: € 130 / \$ 170

Published: April 2009

Author: Gijs Fibbe

International Tax Planning and Prevention of Abuse – Vol. 14 \checkmark

This study considers how tax authorities attempt to strike down international tax avoidance structures, in particular those involving the use of conduit and base companies set up by third country residents for purposes of "treaty shopping" and "EC Directive shopping".

Price: € 150 / \$ 195
Published: August 2008
Author: Luc De Broe

Taxation of Investment Derivatives - Vol. 13

This dissertation provides a comprehensive overview of the taxation of investment derivatives and the relationship between derivatives and accrual and realization methods.

Price: € 125 / \$ 160

Published: December 2007

Author: Antti Laukkanen

Income from International Private Employment – Vol. 12 🕑

This study considers the treatment of income from private employment under tax treaties containing provisions analogous or similar to Article 15 of the OECD Model.

Price: € 150 / \$ 190 Published: January 2007 Author: Frank Pötgens

Dispute Resolution under Tax Treaties – Vol. 11 $\stackrel{\frown}{\mathcal{C}}$

Winner of the 2006 Mitchell B. Carroll Prize
An in-depth look at the mechanisms used to resolve
disputes among governments regarding their right to tax
international trade and investments under income tax
treaties.

Price: € 130 / \$ 158 Published: May 2006 Author: Zvi Daniel Altman

Taxation of International Performing Artistes – Vol. 10 $\operatorname{\mathscr{C}}$

Provides a detailed overview of the current taxation of artistes in an international context.

Price: € 125 / \$ 155

Published: February 2006

Author: Dick Molenaar

Taxation of Cross-Border Partnerships – Vol. 9 $\stackrel{\frown}{\mathscr{C}}$

Examines the problems of double taxation in cross-border partnership structures.

Price: € 120 / \$ 150

Published: 2005

Author: Jesper Barenfeld

Taxation of Investment Funds in the European Union – Vol. 8 $\stackrel{\textstyle \checkmark}{\mathcal{C}}$

An analysis of the taxation of investment funds and their investors from the standpoint of domestic tax laws, tax treaties and EC law.

Price: € 130 / \$ 165

Published: 2005 Author: Tomi Viitala

Interpretation of Tax Treaties under International Law – Vol. 7 $\stackrel{\checkmark}{\mathcal{C}}$

An in-depth analysis of the rules and principles of international law relevant to the interpretation and application of tax treaties.

Price: € 140 / \$ 175

Published: 2004

Author: Frank Engelen

E-Commerce and Source-Based Income Taxation – Vol. 6 $\stackrel{\checkmark}{\mathcal{C}}$

This thesis argues that source-based taxation is theoretically justifiable for income that arises from international transactions conducted in an electronic commerce environment.

Price: € 84 / \$ 107

Published: 2003

Author: Dale Pinto

Arbitration under Tax Treaties – Vol. 5

Winner of the 2001 Mitchell B. Carroll Prize

An in-depth analysis of several concluded and proposed dispute resolution methods.

Price: € 99 / \$ 126
Published: 2001
Author Mario Züger

Advance Tax Rulings and Principles of Law – Vol. 4 $\stackrel{\smile}{\mathcal{C}}$

A thorough study of the legal instrument of the advance tax ruling, i.e. any advice, information or statement provided by the tax authorities to a specific taxpayer concerning his tax situation in respect of future transactions.

Price: € 99 / \$ 126 Published: 2002

Author: Carlo Romano

Free Movement of Persons and Income Tax Law _ Val 3

This book provides a thorough understanding of how income tax and tax treaty provisions may be contrary to Community law.

Price: € 165 / \$ 198

Published: 2002

Author: Servaas van Thiel

Taxing Portfolio Income in Global Financial Markets - Vol. 2

An examination of the taxation of portfolio income (dividends, interest and capital gains) in the context of global financial markets.

Price: € 99 / \$ 126

Published: 2002

Author: Doron Herman

The Concept of Income: A Multi-Disciplinary Analysis – Vol. 1 🕑

An in-depth analysis of both the concept of income and its development for tax purposes, and of tax law cases on the meaning of income.

Price: € 99 / \$ 126

2001 Published:

Author: Kevin Holmes

International Tax Planning Series

International tax planning requires knowledge of the local business environment and tax laws combined with an overview of how differing local tax systems interact on an international level. Each book covers a particular country, providing detailed coverage of both domestic and international tax laws.

Discount offer

- Order 2 books 20% discount
- Order 3 or more 30% discount

Belgium in International Tax Planning

(2nd Edition)

A comprehensive overview of the most important and interesting features of the Belgian tax system from a tax planning perspective.

€ 135 / \$ 175 Price: Published: August 2008

Author: Patrick A.A. Vanhaute

The Netherlands in International Tax Planning

(2nd Edition)

A practical guide on dealing with the Dutch taxation of businesses investing into, via (conduit structures) or from the Netherlands. The book focuses on corporate income tax and dividend tax as well as on other issues typical of an international environment.

Price: € 120 / \$ 155 Published: January 2008 Johann Muller Author:

Switzerland in International Tax Law 🕑

(3rd Edition)

Due to Switzerland's traditional role in international tax planning, particular attention has been paid to the special tax relief granted to Swiss resident individuals and corporations as well as the complex rules for the avoidance of treaty abuse.

Price: € 135 / \$ 164 Published: May 2006

Authors: Xavier Oberson and Howard R. Hull

Denmark in International Tax Planning

A comprehensive overview of the main issues involved in cross-border investment into, via and out of Denmark. Essential reading for all those interested in acquiring an in-depth knowledge of Denmark's corporate law and tax system.

€ 99 / \$ 126 Price: Published: January 2005

Authors: Nikolaj Bjørnholm and

Anders Oreby Hansen

Ireland in International Tax Planning

(2nd Edition)

Provides an in-depth analysis of Ireland's place on the international fiscal stage. The book thoroughly explores the unique features of the Irish tax system which make Ireland attractive for foreign investment and international transactions.

Price: € 105 / \$ 134

Published: December 2004

Author: Charles Haccius

Luxembourg in International Tax Planning

(2nd Edition)

Provides an in-depth analysis of the different forms of corporate taxation in Luxembourg, providing an extremely valuable addition to the small amount of English-language literature covering this important financial centre.

Price: € 145 / \$ 185 Published: July 2004

Authors: Philip J. Warner, updated with the

assistance of Marc Schmitz

Hungary in International Tax Planning

Provides the basics of the national fiscal law, while seeking to clarify the fiscal law implications of crossborder transactions. While keeping the description of theprinciples of taxation to a minimum, the book aims to identify the tax consequences of transactions, business schemes and company structures.

Price: € 89 / \$ 114

Published: November 2003

Author: Daniel Deak

EC and International Tax Law Series*

NEW! Residence of Individuals under Tax Treaties and EC Law

(Vol. 6 – EC and International Tax Law Series)
Deals comprehensively with the problems raised by residence of individuals for tax purposes.

Price: € 105 / \$ 140
Published: May 2010
Series Editor: Guglielmo Maisto

Residence of Companies under Tax Treaties and EC Law

(Vol. 5 – EC and International Tax Law Series) This book deals comprehensively with the issues and problems raised by residence of companies for tax purposes.

Price: € 110 / \$ 145

Published: July 2009

Series Editor: Guglielmo Maisto

Courts and Tax Treaty Law

(Vol. 3 – EC and International Tax Law Series)
Provides a detailed and comprehensive study of the issues faced by judiciaries when dealing with tax treaty law cases, the different approaches of judiciaries of common law and civil law countries, and proposes solutions to resolve judicial errors in the context of international tax law.

Price: € 95 / \$ 125 Published: June 2007 Series Editor: Guglielmo Maisto

Tax Treaties and Domestic Law - available online only $\stackrel{\textstyle \checkmark}{\mathcal{C}}$

(Vol. 2 – EC and International Tax Law Series) This book provides an in-depth analysis of the relationships between tax treaties and domestic law.

Price: € 95 / \$ 115 Published: March 2006 Series Editor: Guglielmo Maisto

* Vol. 4 - International and EC Tax Aspects of Groups of Companies and Vol. 1 - Multilingual Texts and Interpretation of Tax Treaties and EC Tax Law are out of stock.

INTERNATIONAL TAX ACADEMY

The International Tax Academy (ITA) was established by IBFD in 1989, and is recognized worldwide as a reputable learning centre in the field of international taxation. ITA's goal is to provide in-depth, up-to-date training on international tax and other specialized topics.

A unique learning experience

Drawing on the expertise of the multinational IBFD research staff and tax practitioners from around the world, the wide range of ITA Courses, ITA In-house

and ITA Online gives participants both a thorough understanding of the relevant principles and concepts, as well as skills to apply these principles in practice.

A training solution to meet your needs

ITA trains over 1,300 participants each year from advisory, multinational, government and other organizations around the world. ITA offers a range of training solutions designed to meet the various needs of customers.

COURSES

Tax Treaties

- International Tax Aspects of Permanent Establishments
- Interpretation and Application of Tax Treaties
- Practical Application of Tax Treaties (new)
- Principles of International Taxation
- Recent Developments in International Taxation
- Tax Treaty Negotiations Workshop
- Tax Treaty Workshop (new)
- Treaties and Tax Planning (new)
- ITA Online: Tax Treaty Series

Indirect Taxation

- European Value Added Tax Selected Issues
- European Value Added Tax Workshop (new)
- Introduction to European Value Added Tax

Transfer Pricing

- Intangibles and Intra-Group Finance (new)
- Introduction to Transfer Pricing
- Principles of Transfer Pricing

- Transfer Pricing Aspects of Business Restructuring
- Transfer Pricing and PE Profit Attribution (new)
- Transfer Pricing Workshop (new)

Corporate

- Corporate Taxation: International and EU Aspects (new)
- Debt and Financial Restructuring (new)
- Tax Risk Management (new)
- International Tax Aspects of Private Equity and Venture Capital (new)
- International Tax Aspects of Mergers, Acquisitions and Corporate Finance (new)
- Derivative Instruments
- EU Direct Corporate Taxation
- Hybrid Financial Instruments
- International Tax Planning for Multinational Enterprises
- Practical Aspects of International Tax Planning
- Taxation of Holding Companies in Europe

ITA offers a range of training solutions designed to meet the various needs of customers:

ITA Courses ITA In-house ITA Online

- Choose from a range of introductory, intermediate and advanced level courses
- Acquire a thorough understanding of principles and concepts in just a few days
- Participate in group discussions and case studies
- Network with international instructors and participants
- Supplement learning with extensive printed documentation and online resources
- Obtain certificate for CPE/CPD purposes
- Access to online platform with complementary documentation

- Train larger groups in a convenient and cost-effective way
- Courses arranged at your premises or an international location of your choice
- Choose from ITA's extensive range of courses
- Customize/combine courses to meet your learning requirements
- Access to online platform with complementary documentation
- Obtain certificate for CPE/CPD purposes
- Participate in group discussions and case studies

- Meet your learning objectives without the time and cost of travel
- Choose specific courses to study, then determine your own schedule and pace
- Benefit from an interactive learning environment including audio-visual lessons, self-study assignments, quizzes and further reading
- Earn CPE/CPD credits as you
- Enterprise packages available to train organizations/departments at lower cost

IBFD ITA 2011

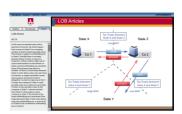
ITA ONLINE

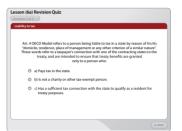
ITA Online is an interactive online training solution developed in collaboration with international tax experts.

ITA Online is accessible, flexible, stimulating and result oriented

MAIN FEATURES

- Multimedia lessons combine audio, images and text to explain and illustrate concepts
- Self-study assignments allow you to explore concepts further, guided by questions and answers
- Case studies challenge you to apply theoretical concepts to real-life scenarios
- Revision quizzes test your understanding of key concepts and how they are applied
- Further reading provided from IBFD's online and print publications
- Video interviews International tax experts give their insight on the various topics



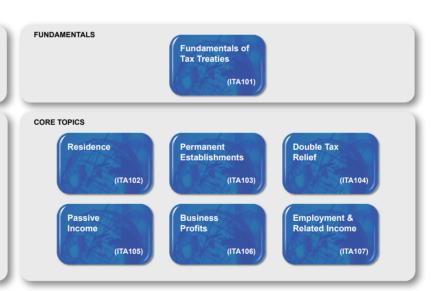


TAX TREATIES SERIES

Gain a thorough understanding of the fundamental principles of tax treaties - how they operate, their interpretation and application.

Gain in-depth knowledge of the core topics dealt with in tax treaties.

Acquire a comprehensive understanding of key concepts; learn to interpret and apply the relevant treaty provisions through practical examples and case studies, and gain awareness of advanced issues.



Price: \leqslant 499 (\$ 674) per single course registration – \leqslant 2,000 (\$ 2,700) for 5 individual course registrations (Possibility to purchase additional registrations. Please consult our FAQ online. Prices are exclusive of VAT.)

A selection of the ITA Online courses is also available with Chinese audio (ITA101, ITA102 and ITA103).

For details regarding ITA Online, please visit www.ibfd.org or contact us at itaonline@ibfd.org

"... participating in the ITA Online course helped me to consolidate my existing knowledge on the topic. The quality of information provided was very good and I look forward to following the upcoming online courses."

Doina Georgescu, Scot & Company Consulting, Romania

TAX RESEARCH CENTRE

Objective and tailor-made

IBFD's Tax Research Centre is your direct reference for tailored research requests on national and international tax issues. IBFD's in-house research staff, supported by local correspondents, can answer any question regarding taxation all over the world.

What kind of research?

- Tax systems and regulations of every country in the world
- Comparative research
- Tax treatment of specific transactions
- Interpretation of tax legislation and treaties

Satisfied clients

Over the years many clients have benefited from these services including:

- Tax practitioners
- Business and industry federations
- Multinational enterprises
- Governments
- Ministries of Finance
- Tax administrations

Included within these areas of industry are such prestigious institutions as:

- The European Commission
- The German Ministry of Finance
- The Government of Mauritius
- The Government of Gibraltar
- The Dutch Ministries of Economic Affairs, Foreign Affairs and Finance
- The UK National Accounting Office

Contact IBFD's Tax Research Centre

Tel.: +31-20-554 0121 Email: research@ibfd.org www.ibfd.org/Services

GOVERNMENT CONSULTANCY DEPARTMENT

Cooperative and consistent

IBFD's Government Consultancy Department (GCD) provides technical assistance, advice and training on tax matters and organizational issues to governments and tax administrations worldwide. The scope of its work covers a wide range of policy, legislative and administrative issues.

Worldwide coverage

GCD is active in countries all over the world. Its tax expertise covers three main greas:

- Tax policy (international tax principles, negotiating tax treaties, macro-economic impact, public awareness, implementation issues, etc.)
- Drafting of primary and secondary legislation (in the field of direct and indirect taxation)
- Tax administration (organizational principles, auditing and risk assessment, public entities and good governance, integrity and performance management)

Unique approach

We approach a consulting assignment by focusing on specific and unique needs of the project beneficiary. Every single consultancy service is exclusively tailored to the client requirements. Therefore, we put together a team of selected experts most suitable to the tasks set out in the terms of reference. The involvement of permanent IBFD staff members ensures consistency in technical assistance and continuity of project management. It also enables us to provide after-sales support to the clients. Since GCD provides technical assistance and consultancy services to the public sector, any conflict of interest with private clients is avoided.

Countries

These are some of the countries where GCD has provided assistance: China, Kuwait, Poland, Uganda, Malaysia, India, Nepal, Mongolia, Qatar, Kazakhstan, and Vietnam.

These countries know the importance of tax reform, from encouraging international and domestic investments to encouraging stable growth, and with the help of IBFD's Government Consultancy Department they have been able to modernize tax procedures, draft income tax reforms, develop auditing and investigation techniques, and create transfer pricing solutions, etc.

Contact GCD

Contact us for a project proposal tailored to your specific needs.

Tel.: +31-20-554 0163 Email: gcd@ibfd.org www.ibfd.org/Services

IBFD Services 2011

LIBRARY & INFORMATION CENTRE

The largest collection of international tax publications in the world

The IBFD Library and Information Centre is widely regarded as the world's leading resource facility in the field of international and comparative taxation. The extensive collection, which covers almost every country in the world, comprises approximately 17,000 books and subscriptions to over 500 journals, official gazettes, loose-leaf services, CD-ROMs and online databases as well as 7,000 law texts and official documents from countries all over the world. The IBFD collection spans more than a century of highly pertinent primary and secondary source materials, many of which are available in their original languages.

Consult our catalogue for free

Our online catalogue gives everyone free access to browse through the extensive collection of the Library and Information Centre's extensive collection.

Copies of documents

Although our publications may not be loaned externally, for many publications it is possible for us to provide you with copies of relevant chapters or articles either in print or electronically.

Visits for research purposes

The Library and Information Centre may be visited for research purposes. You can benefit from the new state-of-the-art multimedia facilities located in IBFD office building. A very large reading room and 12 work units are available each of which is equipped with a PC.

The Library staff will assist you if you need help in finding literature or information on how to use the available databases, the PCs or any other services and products. Students and researchers may use the Library facilities for a longer period of time. These services are free of charge. It is, however, advisable to book early to ensure the availability of a work unit.

Trained information specialists

Trained information specialists are ready to help you find an answer to your queries either by telephone or in person. If the information specialists do not have the answer themselves, they are supported by an international team of experts in international and comparative tax law who very likely will.

IBFD Library TaxFeeds

A personalized alerting service by e-mail. It informs you on a regular basis about articles, books, legislation and other publications on specific topics the moment they have been added to the collection of the IBFD Library.

How does it work?

You will complete a short online form to set up a tailor-made profile. On the form you can select subjects, countries, languages and the type of publication which interest you. You can also select how often you would like to receive the updates. Shortly after your request is processed you will start receiving your tailor-made e-mail alerts. These alerts contain a listing of new publications which match your requirements, including a short summary for each in English. Each new publication has a link which takes you to our online Library Catalogue, where more detailed information is available.

What are the benefits?

IBFD Library specialist staff ensure that the information is always up to date. You avoid time-consuming searches on the web, or in your organization's library. Copies of documents and source materials can be ordered and will be sent by email, fax or mail.

Free trial

Set up your profile and try the service for yourself, free of charge, for one month. Visit the website to set up your free profile. This takes about five minutes.

Visitors' address:

H.J.E. Wenckebachweg 210 1096 AS Amsterdam The Netherlands Email: libinfo@ibfd.org www.ibfd.org/Services



Contact IBFD

Clients Worldwide

IBFD Head Office P.O. Box 20237 1000 HE Amsterdam The Netherlands

Tel.: +31-20-554 0100 Fax: +31-20-620 8626 Email: info@ibfd.org

VAT No.: NL 009392610 B01 Chamber of Commerce:

41197411

Website: www.ibfd.org

IBFD USA Office

International Gateway 1 8100 Boone Boulevard, Suite 250 Vienna, VA 22182 United States

Tel.: +1-703-442 7757 Fax: +1-703-442 7758 Email: americas@ibfd.org

IBFD Asia-Pacific Office

IBFD Asia Sdn Bhd, Suite 22.03, Level 22, Centrepoint South No.1, the Boulevard, Mid Valley City Lingkaran Syed Putra 59200 Kuala Lumpur Malaysia

Tel.: +6-03-2287 0709 Fax: +6-03-2287 0729 Email: ibfdasia@ibfd.org

Online • Books • Courses • Journals • Services

Prices, Postage and Packing

The subscription fee for online products is for up to five users. Journal and book prices include the cost of packing and airmail postage to all addresses worldwide. Prices are subject to change. Customers in the Americas and the Asia-Pacific region will be invoiced in US dollars.



IBFD, Your Portal to Cross-Border Tax Expertise