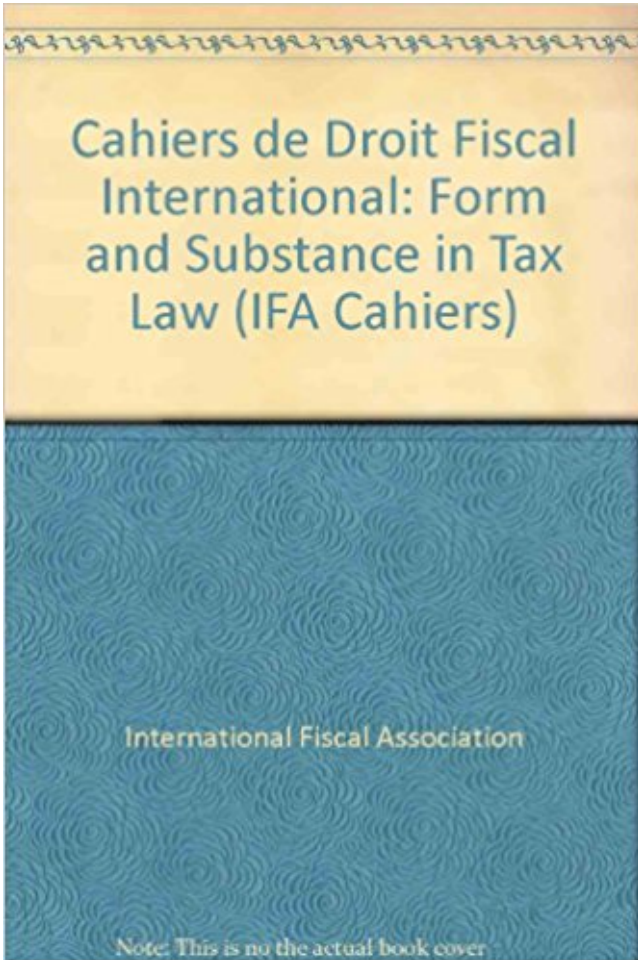


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Igor Mauler. Free competition: how tax evasion and tax competition distort markets - the Brazilian perspective. Intertax,. 2010, Vol. 38, n. 3, p. 170-176. TÔRRES, Ricardo Lobo. (National Reporter). "Brazil". In: International Fiscal Association (IFA). Cahiers de Droit Fiscal International Vol. 87a - Form and substance in tax law.

Volume. 98a. 2013 Copenhagen Congress. Cahiers de droit fiscal international. International Fiscal Association. 2013 Copenhagen Congress. Volume 98a. The taxation of foreign passive income for groups of companies. The Netherlands cahiers de droit fiscal international. 938-2013. 1938-2013. Off-Print.

22 Jul 2010 . B. Substance-over-form doctrine. 82. C. The sham .. 1 Professor van Thiel works for the European Union, teaches International and European Tax Law at the Institute for Eu- . 6 See for an overview of national measures: IFA Cahiers de droit fiscal international, Volume 68a (1983, Venice, Italy): "Tax.

8(2) of the Corporate Tax Act. For more on permanent establishments see Laursen: .. 30 Cf. Handberg & Dalgas: Cahiers de droit fiscal international, vol. 96b, p. 267 .. form and substance. In addition to the substance over form doctrine, the doctrine of the "rightful recipient of income" plays a significant role. The doctrine.

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Danon R, Will nexus based patent boxes be internationally safe Archives de droit fiscal suisse, 84(cahier 1/2), 2015, 171 et seq (Special contribution at the occasion of the 100 Anniversary of the Swiss Federal Tax Administration) Danon R, Tax Incentives on Research and Development (R&D), General Report IFA Congress.

In tax treaties, residence (as defined by domestic law) usually determines the applicability of the convention to the . residence: new configuration of their principles, IFA Cahiers de Droit Fiscal International, vol. . of corporate residence on the taxpayers' tax liability and/or to give more weight to substance requirements<sup>6</sup>. In.

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21 Apr 2010 . IFA Cahiers de droit fiscal international, Vol. 94A (Amersfoort: Sdu, 2009). 2. On the definition of PE under Italian law, see E. Della Valle, "La nozione di stabile organizzazione nel nuovo Tuir", Rassegna Tributaria 5 (2004), pp. 1597-1661; L. Favi, "Italy", in IFA Cahiers de droit fiscal international, supra.

The concept of tax under Luxembourg domestic law is based on the basic distinction between . assistance in the collection of taxes which cover all forms of compulsory payments or taxes of any .. Report: Key practical issues to eliminate double taxation of business income" in IFA cahiers de droit fiscal international 96b,.

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Transfer pricing adjustment may, however, also affect NWT and trigger dividend withholding tax (e.g., in case of a requalification of a controlled transaction into ... 15 See also Alain Goebel/Monique Adams, The practical protection of taxpayers' fundamental rights, IFA Cahiers de droit fiscal international, Volume 100B.

Die vorliegende Untersuchung beabsichtigt die Ursachen für Qualifikationskonflikte aufzudecken, die durch den Einsatz hybrider Finanzierungen im EU- Finanzierungsraum entstehen können. Hierzu werden zunächst Kriterien bzw. Merkmale erarbeitet, die zur Abgrenzung von (steuerlichem) Eigen- zu Fremdkapital.

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2 Jun 2014 . Michael Lang (Austria), professor, Head of the Institute for Austrian and International Tax. Law, WU Vienna. Kees van Raad (Netherlands), professor, Director ITC Leiden. Wolfgang ... The branch reporters to the IFA . of income to a person, Cahiers de droit fiscal international, 2007, volume 92b, p. 20.

towards statutory interpretation. Dozens of Courts the world over have played an important role in developing SAAR and GAAR principles and laws. The two guiding principles<sup>7</sup> in judicial anti-avoidance are: 7. Frederik Zimmer, Form and Substance in Tax Law (IFA Cahiers, Vol 87A, General. Report 2002); See also supra.

Research fellow and Lecturer in tax law and financial accounting at the Department of Business Law, Lund University School . Doctoral candidate in tax law and accounting at the Jönköping international Business. School (2001-2007). Publications .. Cahiers de droit fiscal international, Volume 97b, IFA 2012, pp. 693-713.

Research Associate, Institute for Austrian and International Tax Law, WU (Vienna University of Economics and . reference to domestic law which may focus more on the form or on the substance, or autonomously from the tax treaty. In cases where the formal employer is a ... Cahiers de Droit Fiscal International, Vol.LXVIIb.

cahiers volume 102 volume. 102b. International Fiscal Association. 2017. Rio de Janeiro Congress. B:The future of transfer pricing. 1938-2017. 1938-2017 . form of tax holidays and tax base adjusting items that may easily result in a rel - ... general substance-over-form clause defined in the Act on the Rules of Taxation.

6 Jan 2014 . According to its program, this growth can be supported by further improving the tax environment in Luxembourg in order to attract new business .. please refer to: IFA, Cahier de droit fiscal International, Volume 94b, 2009, "Foreign exchange issues in international taxation", Luxembourg chapter, by Xavier.

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The Principle of Equality in European Taxation, Kluwer Law. International, 1999, p. 127. 14 Kamerstukken Tweede Kamer, 2001/2002, no. 28331. 15 C.Peters, "Netherlands", Non-

discrimination at the crossroads of international taxation, in Cahiers de droit fiscal international, Sdu Fiscale & Financiële Uitgevers, IFA Brussels.

Cahiers de Droit Fiscal International (Ifa Cahiers) [International Fiscal Association Congress Staff] on Amazon.com. \*FREE\* . In the country of emigration, three segments of tax effects can broadly speaking be determined relating to a change of residence. First . Finally, EC law aspects of exit taxes will be discussed.

examines the cases on dividend taxation in the Court's intra-EU case law, and seeks to assess how .. Commission and ECJ have attributed a legal substance to FMC that has developed without reference to .. IFA Cahiers de Droit Fiscal International 2003; and the discussion of "The Demise of Imputation" in. Michael J.

out substance have been used in order to obtain a refund .. EU tax law. There is an increasing influence of EU law on Swiss tax law, pursuant to which specific treaty terms and even unilateral tax provisions are not interpreted in accordance with the .. Taxation. Conventions", Cahiers de droit fiscal international, Vol.

The relation between the legal form of transactions and their economic substance is a basic issue in tax law. Subject I explores and evaluates the attitudes taken by various jurisdictions, within income tax regimes. General and specific doctrines and rules on substance and form, tax avoidance and the use of civil law.

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Convention provides that where taxpayers are tempted to abuse the tax laws of a State by exploiting the . rules or rules on 'substance over form' can be used to conclude that a base company is not the beneficial .. US Report, Cahiers De Droit Fiscal International, Vol La, 1970 at 301; also Knecht v. United States 60-2.

ever, the doctrines of "substance over form" and "rightful recipient of income" play .. Svendgaard Dalgas, Cahiers de droit fiscal international, Danish branch report, 2011, vol. 96b, pp. 267–286. 6. Cf. s. 31 of the Corporate Tax Act. 7. Cf. s. 31A of the Corporate Tax Act. In that case also all foreign group companies as well.

19 Jul 2012 . 4 Applicable corporate and tax laws are driven by the legal form and seat (administrative centre, "Verwaltungssitz" - as per § 10 .. IFA (ed.), Tax treaties and tax avoidance: application of anti-avoidance provisions, vol 95a, Cahiers de droit fiscal international, pp.100 et seq. (2010). 20 Art. 15 of the EU.

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30 Sep 2005 . . most importantly, the 2004 Congress of the International Fiscal Association (IFA) in Vienna also chose double non-taxation as one of its main subjects. See Cahiers de Droit Fiscal International 2004 Volume 89a. (Swedish national reporter, Maria Hilling, LL.D. Candidate, Jönköping International Business.

note 18, search under “Country Analysis.” Another IFA report also provides some valuable information on the treatment of losses in a corporate group: International Fiscal Association, Tax Treatment of Corporate Losses, Cahiers de droit fiscal international, vol. 83a (The Hague: Kluwer Law International, 1998).

if the actual substance of the transaction evidently conflicts with its private law form, resulting in a tax advantage. Further, no . regarding the relationship between specific anti-avoidance provisions in Danish tax law and tax treaties are, however, exit . Cahier de Droit Fiscal International (2002), Vol. LXXXVIIa, p. 233-247.

22. As stated for example in: Zimmer, in IFA (ed.) Form and Substance in Tax Law, Cahiers de droit fiscal international (2002), p. 29. 23. We think this is exactly the conclusion of Prof. Zimmer when he states: “Thus, the factual approach embedded in the OECD Commentaries implies legal (including tax law) considerations.

14 Jul 2017 . Grinberg consequently argues that international tax law has a unique tool at its disposal, that can form the basis for effective cross-border . and Responses – The United States Report for the 2017 Annual IFA Congress, Rio De Janeiro, Brazil, 102a Cahiers de Droit Fiscal International 849 (2017); Jeffrey A.

57-106; «Form and substance in tax law – Belgium», national report for the 2002 IFA Congress, in Cahiers de droit fiscal international, vol. LXXXVIIa, 2002, p. 153-173; «Bénéfice imposable et droit comptable», Rev. crit.jur. belge, 2000, p. 530-557; «La scission partielle, nouveau mode de réorganisation des sociétés.

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4 Jul 2017 . Allison Christians & Stephen Shay, General Report, in 102A Cahiers de Droit Fiscal International: Assessing . tives of 48 jurisdictions around the world forms the basis for the analysis in this. General report of . the BEPS process to effectuate the international transfer of tax law norms is largely a matter of.

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2016 Madrid Congress. The notion of tax and the elimination of international double taxation or double non-taxation. 1938-2016 de droit fiscal international. Offprint . hence, what is left from capital or “substance” taxes under Austrian law. .. cent as of 1 January 2016) and in the form of a real estate gains tax levied on.

Pedersen, J., „Form and Substance in Tax Law. Branch Report: Denmark“, Cahiers de droit fiscal international Vol. 87a, IFA, The Hague 2002. Поповић, Д., Пореско право, Правни факултет Универзитета у Београду, Београд 2014. (Popović, D., Poresko pravo, Pravni fakultet Univerziteta u Beogradu, Beograd 2014).

Cahiers. From 1938 - 2017 the "Cahiers de droit fiscal international" were published once a year and distributed free to all members of the Association. . The Cahiers in Epub can be downloaded from the secured part of the IFA website. .. The interpretation of tax laws with special reference to form and substance. Vol. 50b.

International Bureau of Fiscal Documentation, 1997, p. 134-44. ZIMMER, Frederik, "IFA General Report: Form and Substance in Tax Law" in Cahiers de Droit Fiscal International, IFA, 2002, Vol.87A, p. 26. TORRES, Ricardo Lobo, idem, p. 5-6. ROLIM, João Dácio, Normas antielisivas tributárias, São Paulo: Dialética, 2001,.

[8] Vide, a respeito: DÍAZ Sieiro, Horacio D. Form and substance in tax law. Cahiers de Droit Fiscal International. Vol. LXXXVIIa. Haia: IFA, 2002, p. 77-79. [9] Sobre o tema, vale transcrever os preciosos comentários de Ruy Barbosa Nogueira, em relação aos arts. 109 e 110 do Código Tributário Nacional: “o art. 109, ao.

sonnalité fiscale des entreprises étrangères, rapport français, Cahiers de droit fiscal international, vol, 73a (1988) . turés par tel ou tel or dre juridique Le rapport canadien au Congrès de l'IFA en 2004 formule en lan- . or private law» (GUY MASSON/SHAWN D, PORIER, Form and substance in tax law, rapport canadien,.

Cahiers de Droit Fiscal International (Studies on. International Fiscal Law) (Deventer: Kluwer Law. International). Also known as Cahiers DFI. Despite its title, most reports in the Cahiers are published in English. Available from IFA: [www.ifa.nl/publications/cahiers/pages/default.aspx](http://www.ifa.nl/publications/cahiers/pages/default.aspx). EC Tax Review (New York: Kluwer Law.

. the Australian branch of the International Fiscal Association on 'Form and Substance in Tax Law' which was subsequently published in Cahiers De Droit Fiscal International. His paper 'An Old Tax Is A Simple Tax: A Back To The Future Suggestion For The Simplification Of Australian Corporate-Shareholder Taxation' won.

See e.g. Wolfgang Gassner, Austria, in IFA (ed.), Form and substance in tax law, vol. 87a,. Cahiers de Droit Fiscal International, pp. 119 et seq. (2002). 33. Fundamentally Wolfgang Gassner, Interpretation und Anwendung der Steuergesetze (Vienna: Orac, 1972); for further references and an extensive discussion see Georg.

19 Oct 2012 . The Committee intends to ask the Working Party to finalise these proposals for inclusion in the next update to the OECD Model Tax Convention, which is currently scheduled for 2014. It therefore invites interested parties to send their comments on this discussion draft before 31 January 2013. These.

tax authorities. Although Luxembourg domestic tax law did not previ- ously provide for specific transfer pricing rules or doc- umentation requirements, transfer pricing has become increasingly ... absence of comparable market prices, Luxembourg Country Report, IFA. Cahiers de droit fiscal international, vol. 82a (Sdu.

27 May 2013 . 6 IFA Congress Seminar Series, How domestic anti-avoidance rules affect double taxation conventions, Cahiers de. Droit Fiscal International, 1994, Vol. 19.c, p. 4. 7 IFA Congress Seminar Series, How domestic anti-avoidance rules affect double taxation conventions, Cahiers de. Droit Fiscal International.

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30 May 2013 . of a country's domestic law, relatively little information is available about the practical application of tax .. 6. See José Roberto Pisani, "Brazil," in IFA, Cahiers de droit fiscal international, supra note 5, at 270. ... (filing tax returns or other forms, information disclosure requirements, burden of proof, time limits,.

la norma general anti-fraude del arti'culo 15 de la LGT a los a'mbitos nacional y comunitario (Pamplona: Aranzadi, 2006), p. 114 et seq. In the UK: Ballard, R.M. and Davison, P.E.M., United Kingdom, in IFA (ed.) Form and Substance in Tax Law, Cahiers de droit fiscal international (2002), p. 569 (p. 572), who describes the.

the GAARs can have international effect and there is no distinction in their applica - tion depending on the national or international effect. GENERAL REPORT. 22. 4. Frederik Zimmer, general report for the IFA Oslo Congress Form and Substance in Tax Law,. Cahiers de droit fiscal international, vol. 87a (Kluwer Law.

22 BAO constitutes an own taxable event, which has to be added to each provision of tax law and which allows the extension of the legal consequences of the avoided provision to the act. 186. Gassner, W., "Austria" in Form and substance in tax law, IFA Cahiers de droit fiscal international LXXXVIIa, Kluwer, 2002; at 119 et.

Avery Jones, John F. (1998): "Flows of capital between the EU and third countries and the consequences of disharmony in European international tax law", EC Tax Review 2, 1998, .

Branco, Rubens (2005): "Brazil", in IFA, Source and residence: New configuration of their principles, Cahiers de droit fiscal international, vol.

International Fiscal Association 2015 Basel Congress 1938-2015 International Fiscal Association Cahiers de droit fiscal international cahiers de droit fiscal international volume 100 volume 100a Offprint a Tax incentives on Research and Development (R&D) 2015 Basel Congress 1938-2015 Omslag IFA 100A Offprint 1.

Form and Substance in Tax Law. IFA-Cahiers de droit fiscal international, 2002, volume LXXXVIIa, side 233-247. 28. Danish Tax Law and International Tax Law i ADanish Law in a European Perspective, 2. udgave, GadJura 2002, side 319-352. 29. Form og indhold i dansk skatteret. Skat Udland 2003, nr. 4.111, side 294-.

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EU law on group taxation regimes. ACADEMISCH PROEFSCHRIFT ter verkrijging van de graad van doctor aan de Universiteit van Amsterdam op gezag van de .. 64 See Y. Matsui, IFA General Report, "Group Taxation", Cahiers de droit fiscal international, Vol. .. 773 See Paul Farmer "A difference of form or substance?"

ahiers de roit fiscal ernational cahiers. volume 100A. volume. 100. A. International Fiscal Association. 2015 Basel Congress. Tax incentives on Research and. Development (R&D). 1938-2015. 1938-2015. 2015. Basel. Congress de droit fiscal international. Offprint.

See Streng, Yoder, "Form and Substance in Tax Law" (Chapter for the United States, paragraph 5.4), Cahiers de droit fiscal international, Volume LXXXVIIa, IFA 2002 Congress, Oslo. 170. See Streng, Yoder, "Form and Substance in Tax Law" (Chapter for the United States, paragraph 5.3), Cahiers de droit fiscal international.

2 Dec 2004 . Under many tax systems, finance leases are treated differently from operating



leases. Thus, in the . tax laws regarding lease agreements<sup>3</sup> or on general substance-over-form rules.<sup>4</sup> Specific rules . Lindencrona & Tolstoy, General Report, 75a Cahiers de droit fiscal international, 30, (International Fiscal.

1 Apr 2017 . This Q&A provides a high level overview of the key practical issues in transfer pricing, including: international and local legislation, transfer pricing policy, ... issues to eliminate double taxation of business income, published in Cahiers de Droit Fiscal International, at the 2011 IFA Congress in Paris, France.

piecemeal study, as is the case of transfer pricing in the tax law and customs value for duty for example. . is, in turn, from the Latin, percus, oris, which means cattle, referencing the initial form of currency. .. l'assiette de l'impôt sur les biens immobiliers, Cahiers de droit fiscal international, XLV, IFA International. Conference.

Garabedian 2002. Garabedian, Daniel 2002. Branch report, Belgium, Form and substance in tax law, IFA cahiers de droit fiscal international, vol. 87a. Kluwer Law and. Taxation Publishers, Deventer, The Netherlands, s. 153–173. Grant Thornton 2012. Grant Thornton 2012. Intercompany loans: the Non-business alike loan.

3 For a description of this evolution, see among others, Oberson X., The Development of International Assistance in Tax. Matters in . Report in : IFA, Exchange of information and cross-border cooperation between tax authorities, Cahiers de droit fiscal ... international standard without having done so in substance. 21.

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CAHIERS DE DROIT FISCAL. [INTERNATIONAL. Studies on International Fiscal Law by the International Fiscal Association. Volume 98a. Subject I. The taxation of foreign passive income for groups of companies. General Reporters: Mattias Dahlberg (Sweden). Bertil Winman (Sweden). Discussion Leader: Barbara Angus.

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são abusiva, categoria que ficou perdida nas discussões travadas entre os positivis- tas conceptualistas e os adeptos da só consideração econômica do fato gerador no. Brasil e em outros países.<sup>o</sup>. ° Form and Substance in Tax Law. General Report Cahiers de Droit Fiscal international. Rotterdam: IFA,. 2002, v. 87-a, p. 37.

Tenured professor of tax and finance law at the Rio de Janeiro State University; master's degree and PhD in law; in 2016 . apply a substance-over-form approach to transfer pricing – even though very few have specific rules ... Guglielmo Maisto, General Report, in IFA, Cahiers de droit fiscal international, vol. 77a, Transfer.

This issue has been traditionally treated differently: a substance-over-form doctrine developed by courts in common law .. violation of tax law is punishable, indirect violations of tax provisions are fully legitimate and the term “avoidance” is thus legally ... 33 A. Lupo, in Cahiers de droit fiscal international, Vol. 87a, 2002.

23 Sep 2004 . (d) the substance-over-form doctrine; and. (e) the economic substance doctrine or the economic sham transaction doctrine. 169. See Streng, Yoder, “Form and Substance in Tax Law” (Chapter for the United. States, paragraph 5.4), Cahiers de droit fiscal international, Volume LXXXVIIa, IFA. 2002 Congress.

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(1996) IFA (2000a) IFA (2000b) IFA (2002) IFA (2007) Ihli (2008) Larking, Barry (ed.) . 56b, Cahiers de droit fiscal international (1971). International Fiscal . International Fiscal Association, "Form and substance in tax law", Vol. 87a.

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Dansk skatteret er altså grundlæggende helt på linje med internationalt gældende principper om 'substance over form'. » .. (1) This Part has effect for the purpose of counteracting tax advantages arising from tax arrangements that are abusive. .. i IFA (utg.): Cahiers de droit fiscal international Vol LXXXVIIa (2002) s. 613.

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[35] Denmark has quite extensive possibilities of procuring information from foreign authorities for the purpose of tax assessments and, likewise, to send information abroad, cf. Hansen & Christensen, Cahiers de droit fiscal international, vol. 98b, p. 249 et seq. Denmark implemented the Mutual Assistance Convention by Act.

fiscal objectives. The introduction of tax incentives to encourage R&D (&I) is, therefore, a tax policy decision. In terms of tax competition, countries may introduce special . (IFA) Cahiers de Droit Fiscal International vol. 100a, sec. 1. . ES: Ley del Impuesto sobre Sociedades (Corporate Income Tax Law, LIS). 6. OECD.

Ces rapports sont publiés dans les Cahiers de Droit fiscal international. Les rapports établis depuis 1990 pour les . Rapporteur(s), Frank Dierckx. Document, The notion of tax and the elimination of international double taxation or double non-taxation .. Document, Form and substance in tax law. 2002\_a \_\_\_ Garabedian.pdf.

15 Jun 2016 . In order to research the different experience with GAAR-type measures, the Branch. Reporters will be asked to answer a questionnaire related to their own jurisdictions. 2 Frederik Zimmer, 'IFA General Report: Form and Substance in Tax Law' in Cahiers de Droit Fiscal International (IFA, 2002, Vol.87A), 30-

avoidance, international tax advice should not be provided without . country's legislation. The most common source for a jurisdiction's anti-avoidance measure is its legislation itself which could contain either specific measures or general. «catch all» ... 9 Lutz Georg, in: Cahiers de droit fiscal international, Vol. LXXXVIb.

The review was undertaken in the form of a standard questionnaire developed by the Global Tax Forum and which sought information on countries' legal and .. the laws of these jurisdictions imposed by the Global Transparency Forum were criticised by Baker and Pistone, who stated in their general report on the 2015 IFA.

Prokisch, IFA General Report, "Interpretation of Double Taxation Conventions", Cahiers de Droit Fiscal International, Vol. 78a (Deventer: Kluwer, . 1993), and the country reports included in the same issue; M. Lang (ed.) Tax. Treaty Interpretation (The Hague: Kluwer Law International, 2001) (featuring country reports from.

27 See in particular K. VOGEL and R. PROKISCH, IFA General Report, « Interpretation of Double Taxation Conventions », . Cahiers de droit fiscal international, vol. 78a, Kluwer, 1993,

pp. 81-82. ; P. BAKER, Double Tax Conventions and. International Tax Law, Sweet & Maxwell, 2002, p. 21; F. ENGELEN, op. cit., p. 480.

F. Zimmer, General Report, in Cahiers de droit fiscal international: Form and Substance in Tax Law vol. LXXXVIIa (Kluwer L. Intl. 2002), Online. Books IBFD. the methods used to avoid tax, the enormous base erosion, and the use of tax treaties to limit source state taxation in respect of dividends, interest, royalties and capital.

