# TABLE OF CONTENTS

**Preface**

**About the Author**

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**CHAPTER 1**

**AN OVERVIEW OF INTERNATIONAL TAXATION**

1. Objectives of Global Tax Systems 1
2. International Tax Conflicts and Double Taxation 2
3. Double Tax Treaties 2
4. Domestic Tax Systems 3
5. International Offshore Financial Centres 4
6. Anti-avoidance Measures 4
7. International Tax Planning 5
8. Structure of the Book 6
9. Suggested Further Reading 7
   9.1. OECD Publications 7
   9.2. Tax Journals 8
   9.3. Websites 9

---

**CHAPTER 2**

**PRINCIPLES OF INTERNATIONAL TAX LAW**

1. International Tax Law 11
   1.1. Definition 11
   1.2. Juridical Double Taxation 12
   1.3. Connecting Factor Conflicts 13
   1.4. International Tax Rules 14
   1.5. How International Treaties Come into Force 15
   1.6. Vienna Convention on the Law of Treaties (VCLT) 16
   1.7. Role of Tax Treaties under Public International Law 19
   1.8. Is International Tax Law Enforceable 20
2. Interpretation of Tax Treaties 21
   2.1. General 21
   2.2. Interpretation under VCLT (1969) 22
   2.3. Model Convention and Commentary 24
Table of Contents

2.4. Other Extra-textual Material 26
2.5. Interpretative Rule under Article 3(2) OECD MC 26

3. Some Legal Decisions on Treaty Interpretations 30
3.1. General 30
3.2. Country Examples 33

4. Applicability of Tax Treaties 37
4.1. Limitations of Double Tax Treaties 37
4.2. Can Domestic Law Override a Tax Treaty 38
4.3. Remedies against Treaty Overrides 40
4.4. Country Examples 41

5. Model Tax Convention 43
5.1. Historical Background 43
5.2. Benefits of the Model Tax Treaty 45
5.3. Basic Content of the Model Tax Treaty 45
5.4. Structure of the Model Tax Treaty 46
5.5. Relief against Double Taxation 47

6. Multilateral Tax Agreements 48
6.1. General 48
6.2. European Union Directives 49
6.3. Andean Pact 51
6.4. CARICOM Multilateral Tax Agreement 51
6.5. Nordic Convention 51
6.6. Council for Mutual Economic Assistance Agreement (CMEA) 52
6.7. Others 52

7. Suggested Further Reading 53

CHAPTER 3
MODEL TAX CONVENTIONS ON DOUBLE TAX AVOIDANCE 55

1. OECD Model Convention on Income and Capital (OECD MC) 55
  1.1. General 55
  1.2. Other Contents of the Model Convention 56
  1.3. Distributive Rules under the Model Conventions 56

2. UN Model Convention (UN MC) 59
  2.1. General 59
  2.2. Significant Differences between OECD and UN MC 60

3. US Model Convention (US MC) 61
  3.1. General 61
  3.2. Significant Differences between OECD and US MC 62

4. Articles in the Model Conventions 64

5. Bilateral Tax Treaties 129

6. Suggested Further Reading 129
8.3. Exemption Method 209  
8.4. Foreign Tax Credit 209  
8.5. Country Examples 216  
9. Suggested Further Reading 223  

**CHAPTER 5**  
INTERNATIONAL OFFSHORE FINANCIAL CENTRES  

1. General 225  
2. What is a Tax Haven 226  
3. The Role of Offshore Financial Centres 229  
   3.1. General 229  
   3.2. Base Havens 229  
   3.3. Treaty Havens 230  
   3.4. Special Concession Havens 231  
4. How to Choose an International Offshore Financial Centre 232  
   4.1. General 232  
   4.2. Non-tax Factors 233  
   4.3. Tax and Non-tax Factors – A Checklist 235  
5. Examples of Intermediary Entities 238  
   5.1. International Holding Company 238  
   5.2. International Finance Company 240  
   5.3. Licensing or Royalty Routing Company 241  
   5.4. Offshore Trading Company 242  
   5.5. Group Administration Office or Co-ordination Centre 243  
   5.6. Employee Leasing Company 244  
   5.7. Offshore Banking Unit 245  
   5.8. Captive Insurance Company 245  
   5.9. International Shipping (or Aircraft) Company 246  
   5.10. Offshore Funds 246  
   5.11. Offshore Trust 247  
   5.12. Hybrid Company 249  
   5.13. Others 250  
6. Major Offshore Financial Centres 251  
   6.1. Base Havens 251  
   6.2. Treaty Havens 273  
   6.3. Special Concession Havens 287  
7. Some Current Issues and Developments 335  
   7.1. Tax Avoidance and Evasion 335  
   7.2. Money Laundering 336  
   7.3. Bank Secrecy 337  
   7.4. Recent Growth in Offshore Industry 338  
8. Suggested Further Reading 339
CHAPTER 6
ANTI-AVOIDANCE MEASURES

1. General
   1.1. What is Tax Avoidance
   1.2. Common Anti-avoidance Provisions

2. Judicial Anti-avoidance Doctrines
   2.1. Common Law
   2.2. Civil Law
   2.3. Country Examples

3. Anti-treaty Shopping Measures
   3.1. General
   3.2. Impact of Treaty Shopping
   3.3. OECD Report on the Use of Conduit Companies
   3.4. Treaty Shopping under the OECD Model Treaty and Commentary
   3.5. Beneficial Ownership Requirement
   3.6. Country Examples
   3.7. Comments

4. Controlled Foreign Corporation
   4.1. General
   4.2. Anti-deferral or CFC Legislation
   4.3. Country Examples
   4.4. Comments

5. Thin Capitalisation
   5.1. General
   5.2. What is Thin Capitalisation
   5.3. Thin Capitalisation Rules
   5.4. What is Debt and Equity
   5.5. Tax Treatment of Interest Costs
   5.6. Impact of Tax Treaties
   5.7. Country Examples
   5.8. Comments

6. Transfer Pricing
   6.1. General
   6.2. Transactions Involving Transfer Pricing Issues
   6.3. OECD and Transfer Pricing
   6.4. Methods for Determination of the Arm’s Length Price
   6.5. How to Decide the Transfer Price
   6.6. Transfer Pricing under Domestic Tax Law
   6.7. Transfer Pricing under Tax Treaties
   6.8. Country Examples
   6.9. Comments

7. Some Other Anti-avoidance Measures
   7.1. Exchange of Information
CHAPTER 8
SOME CURRENT ISSUES IN INTERNATIONAL TAXATION

1. Electronic Commerce
   1.1. General
   1.2. Impact on Cross-border Business Activities
   1.3. International Taxation Issues
   1.4. Some Country Views
   1.5. OECD Proposals
   1.6. Comments

2. Cross-border Computer Software Payments
   2.1. General
   2.2. International Tax Issues
   2.3. OECD Report and Commentary

3. Technical Services and Assistance
   3.1. General
   3.2. Treatment under Domestic Laws
   3.3. Treatment under Tax Treaties
   3.4. Comments

4. Attribution of Income to Permanent Establishments
   4.1. General
   4.2. Direct v Indirect Method
   4.3. Transfers between Head Office and Permanent Establishment
   4.4. OECD MC and Commentary
   4.5. Comments

5. Treatment of Exchange Gains and Losses
   5.1. General
   5.2. Foreign Currency Transactions ("Conversion")
   5.3. Foreign Currency Translations ("Translation")
   5.4. Country Examples
   5.5. Comments

6. Triangular Cases
   6.1. General
   6.2. Some Examples

7. Partnerships
   7.1. General
   7.2. Partnership as a Tax Conduit or Taxable Entity
   7.3. Can a Partnership Benefit from Tax Treaties
   7.4. Hybrid Entities
   7.5. OECD Report on Partnerships
   7.6. Classification of Foreign Entities
   7.7. Country Examples

8. Financial Instruments
   8.1. General
# Table of Contents

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.2</td>
<td>Hybrid Financial Instruments</td>
<td>562</td>
</tr>
<tr>
<td>8.3</td>
<td>Derivative Financial Instruments</td>
<td>564</td>
</tr>
<tr>
<td>8.4</td>
<td>Global Trading</td>
<td>567</td>
</tr>
<tr>
<td>9</td>
<td>Harmful Tax Competition</td>
<td>569</td>
</tr>
<tr>
<td>9.1</td>
<td>Background</td>
<td>569</td>
</tr>
<tr>
<td>9.2</td>
<td>Definitions</td>
<td>570</td>
</tr>
<tr>
<td>9.3</td>
<td>Recommendations of 1998 Report</td>
<td>570</td>
</tr>
<tr>
<td>9.4</td>
<td>Towards Global Tax Co-operation</td>
<td>572</td>
</tr>
<tr>
<td>9.5</td>
<td>Comments</td>
<td>573</td>
</tr>
<tr>
<td>10</td>
<td>Suggested Further Reading</td>
<td>574</td>
</tr>
</tbody>
</table>

## CHAPTER 9

### INTERNATIONAL TAX GLOSSARY

The glossary of terms has been extracted from the “International Tax Glossary,” a book published by the International Bureau of Fiscal Documentation (The Netherlands), with their permission. The book provides an exhaustive list of most terms commonly used in international taxation.

### EXHIBITS – MODEL TAX TREATIES

1. OECD Model Tax Convention on Income and on Capital (April 29, 2000) 631
2. United Nations Model Double Taxation Convention between Developed and Developing Countries (January 11, 2001) 645
3. United States Model Income Tax Convention (September 20, 1996) 662

### RECENT DEVELOPMENTS IN INTERNATIONAL TAXATION

Index 691