

Preface

as offered by the Chartered Institute of Taxation. These students may find the 'Further Study' sections which we have appended to certain chapters very useful, but students on more general courses of study could be advised that these sections are optional reading.

The book is in five sections. The first section is a brief introduction to taxation including the different forms that taxation may take and how tax systems are designed and administered, which can be skipped by those with some basic level of understanding of taxation in general. The second section is designed to introduce some key issues in international taxation, globalisation, residence, source, double taxation and an introduction to double tax treaties. In the third section we consider what happens when one moves from doing business with another country to doing business in another country, and we begin to examine key features of the operation of double tax treaties. The fourth section expands on the third by examining the way in which differences in tax systems can be exploited by taxpayers to minimise global tax liabilities, and the measures adopted by governments to combat perceived tax avoidance. In the final section we examine the influence of the EU on both direct and indirect taxation as well as some broad policy issues in the international tax arena.

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Contents

	<i>Page</i>
<i>Preface</i>	<i>v</i>
<i>Table of Statutes</i>	<i>xiii</i>
<i>Table of Statutory Instruments</i>	<i>xv</i>
<i>Table of European Legislation</i>	<i>xvii</i>
<i>Table of Cases</i>	<i>xxi</i>
<i>Glossary</i>	<i>xxvii</i>
PART 1 INTRODUCTION TO TAX	1
1 Introduction to Taxation	3
Why governments levy taxes	3
Elements of taxes	4
Evaluating taxes and tax systems	5
Types of taxes	6
The flat tax debate	12
Tax expenditures	12
Compliance and administrative costs of taxation	13
Tax compliance	14
Tax administration	14
Tax avoidance and evasion	15
Tax policy	16
Comparative taxation	18
Summary	18
Further reading	18
PART 2 INTRODUCTION TO INTERNATIONAL TAX	21
2 Introduction to International Taxation	23
Introduction	23
The jurisdiction to tax and public international law	24
Essential concepts in international taxation	24
Tax planning in multinational groups of companies (MNCs)	29
Tax administration	31
The role of supra-national organisations	33
Cross-border enforcement of taxes	34
Private international law and taxation	36
The recognition of foreign legal entities	36
Summary	37
Further reading	37

3	The Right to Tax Individuals	39
	Introduction	39
	Approaches to determining the tax residence of individuals	40
	Consequences of tax residence	41
	Comparative approaches to determining the residence of individuals	42
	Summary	45
	Further reading	46
	Further study	47
	The concept of domicile	63
	Remittance-based charge	65
4	The Right to Tax Companies	66
	Introduction	66
	The approaches to determining tax residence for companies	67
	Summary	80
	Further reading	81
5	The Double Tax Problem	82
	Introduction	82
	The basic problem	82
	Double tax relief	83
	Types of foreign tax which may qualify for double tax relief	91
	Withholding taxes	92
	Summary	94
	Further reading	95
6	Double Tax Relief in Practice	97
	Introduction	97
	Variations on the credit method	98
	Variations on the exemption method	103
	The exemption method in practice	105
	From credit to exemption method – the 2009 UK tax reforms	108
	The UK exemption system for foreign dividends received by UK companies	110
	Summary	115
	Further reading	115
	Further study	117
7	Double Tax Treaties	125
	Introduction	125
	The relationship of tax treaties to domestic law	126
	Stages in the life of a double tax treaty	132
	The development of tax treaties	133
	The OECD Model Tax Convention	135
	Allocating the right to tax between the two contracting states	139
	Main articles in the OECD Model Tax Convention	140
	Limitation of benefits clauses	169
	'Most favoured nation' articles	169
	Interpretation of tax treaties	170

	Limitations on the use of double tax treaties by tax authorities	179
	The use of multilateral treaties	180
	UK treaty practices	180
	Summary	182
	Further reading	183
	PART 3 INTERNATIONAL TAX PLANNING	187
8	Permanent Establishments	189
	Introduction	189
	The concept of a permanent establishment	189
	A 'fixed place of business'	191
	The exception for activities which are 'preparatory or auxiliary'	203
	PE arising from the use of agents	205
	The UK domestic law on PE	213
	The importance of the definition of permanent establishment under a state's domestic law	215
	The extent of the exposure to tax in the state where the PE is located	218
	PE – an outdated concept in the era of e-commerce?	229
	Summary	231
	Further reading	232
	Further study	234
9	The Taxation of Cross-border Services	240
	Introduction	240
	The scale of cross-border trade in services	240
	Types of cross-border services	243
	Services in the Model Tax Conventions	246
	Deemed services permanent establishments	247
	The meaning of 'same or connected projects'	254
	Basis of taxation: Services performed in the host state or used by customers in the host state?	255
	Services in 'construction permanent establishments'	257
	Insurance services	259
	The distinction between royalties and technical service fees	260
	The interaction of articles in tax treaties concerning services	264
	Summary	265
	Further reading	266
10	Overseas Expansion: Structuring and Financing	267
	Introduction	267
	Structuring overseas expansion using a foreign branch	268
	Structuring overseas expansion using a separate foreign subsidiary	269
	Converting a branch to a subsidiary	272
	Corporate inversions	272
	Inward investment via a branch	273

Converting a branch into a subsidiary	275
Tax aspects of financing for multinational groups	278
International treasury management within multinational groups of companies	282
Summary	309
Further reading	310
Further study	311
11 Individuals Working Abroad	331
Introduction	331
General principles	332
Article 15 of the OECD Model Tax Convention	332
International ship, boat and aircraft crew	335
Share incentives for internationally mobile employees	336
Directors' remuneration	337
Summary	337
Further reading	338
Further study	339
12 Transfer Pricing	352
Introduction	352
The 'arm's-length' principle	355
A very brief history of transfer pricing legislation	356
The role of the OECD	357
Recommendations in the OECD guidelines	357
Transaction-based methods of determining arm's-length prices	362
Transactional profits based methods	366
Other profit-based methods	373
Industry focus – the pharmaceutical industry	376
Transfer pricing and financial transactions	381
Transfer pricing documentation requirements	384
Tax authorities' risk assessment	386
Resolution of disputes arising from transfer pricing	386
Penalties	392
Advance pricing agreements (APAs)	392
Is the OECD right in insisting on the arm's-length principle?	394
Alternative to arm's length – formulary apportionment	394
Summary	398
Further reading	399
Further study	402
13 Improper Use of Tax Treaties	409
Introduction	409
Treaty shopping	409
Approaches to countering the improper use of tax treaties	414
US-style limitation of benefits provisions – the development of the 'channel' approach into 'qualifying persons' tests	432
The UK-US Treaty	439
The India-Mauritius double tax treaty	440

Summary	443
Further reading	443
PART 4 INTERNATIONAL TAX AVOIDANCE	445
14 Introduction to Tax Havens	447
Introduction	447
Rationale for the use of tax havens	448
The growth of the offshore financial sector	451
Which countries might be classed as tax havens?	460
Summary	464
Further reading	465
15 Anti-Haven Legislation	468
Introduction	468
Controlled foreign companies legislation	469
The general approach to anti-haven (CFC) legislation	472
Country examples of CFC legislation	473
Controlled foreign company legislation – is it legal?	486
Captive insurance companies	487
Summary	489
Further reading	490
Further study	490
16 Anti-Haven Policy – tackling tax evasion by individuals	504
Introduction	504
Economic and political sanctions	505
Country-by-country reporting	535
Summary	536
Further reading	537
Further study	539
17 Tax Planning Strategies of Multinational Groups	544
Introduction	544
The globalisation of business and the non-globalisation of tax authorities	562
Summary	573
Further reading	574
18 European Corporation Tax Issues	576
Introduction	576
EU principles affecting tax issues	576
Moves towards harmonisation already in place: the Directives	579
Agreements between the EU and neighbouring non-member countries	589
Current EU proposals for harmonisation of direct taxation	590
The EU Financial Transactions Tax	602
Societas Europaea – the European Company	603

Recent and important cases	604
The effect of a successful challenge by a taxpayer in the Court of Justice on all taxpayers: group litigation	625
Review of anti-abuse provisions	628
Summary	628
Further reading	629
Further study	631
19 VAT and Customs Duties	639
How VAT works	639
Alternative systems for dealing with cross-border supplies	642
Imports – the ‘reverse charge’ system	646
VAT in the EU	647
VAT on cross-border transactions within the EU	648
Supplies of services within the EU	651
The Achilles heel of the EU cross-border VAT regime – Missing Trader Intra-Community (MTIC) fraud	654
The future of VAT in the EU	658
The proposal for a common VAT return form in the EU	662
Customs and excise duties	663
Summary	666
Further reading	667
20 Tax and Development	669
Introduction	669
Tax policy in developing countries	670
International tax and developing countries	673
Attracting FDI through the use of tax incentives	676
Administration of tax incentives	679
What do host governments hope to achieve by attracting FDI through the offering of tax incentives?	680
Home country dilution of tax incentives	680
Tax competition and development	682
Summary	682
Further reading	683
Appendix: Articles of the OECD Model Tax Convention on Income and Capital	685
Index	707

Table of Statutes

Corporation Tax Act 2009	6.16	Finance (No 2) Act 2005	10.34
s 470(2)	6.27	s 24–31	10.42
472	6.27	Sch 3.....	10.42
931B, 931C.....	6.17	Finance (No 2) Act 2010	18.52
931E.....	6.22, 6.27	Finance (No 3) Act 2010	10.50
931F.....	6.23	Income and Corporation Tax Act 1988	7.4
931G.....	6.27	s 209(2)(d).....	6.16, 6.17
931H.....	6.25	(e).....	6.17
931I.....	6.26	336.....	3.33
931K.....	6.27	839.....	6.27
931M.....	6.27	Sch 28AA.....	12.34
(5).....	6.27	Income Tax Act 2007	
931S.....	6.17	s 1(1)(a).....	3.34
931T.....	6.27	9(1).....	8.40
931U.....	6.23	44C.....	8.40
Corporation Tax Act 2010		185.....	8.40
Pt 8A (ss 357A–357GE).....	17.5	811.....	11.31
s 944, 945.....	10.9	Pt 14 Ch 2 (ss 829–835A).....	3.30
1000.....	6.18	s 829.....	3.31, 3.36
1064.....	6.25	830.....	11.18
1119.....	10.46	831.....	3.33, 3.34, 3.36
1121.....	10.43	(2A).....	3.34
Finance Act 1951	12.5	832.....	3.34
Finance Act 1999	12.5	Income Tax (Earnings and Pensions) Act 2003	
Finance Act 2003	12.33	s 27.....	11.18
s 148.....	8.2, 8.20	39.....	11.18
Finance Act 2004	12.53	341, 342.....	11.24
s 30.....	12.34	370.....	11.24
Finance Act 2008	3.15	371.....	11.25
Finance Act 2009	6.9, 6.12, 6.16, 6.19; 7.54; 10.47, 10.58	Inheritance Tax Act 1984	
s 34.....	6.16	s 267(1)(a), (b).....	3.39
Sch 14.....	6.16	(3).....	3.39
Sch 17.....	10.47	Insolvency Act 1986	
Sch 35		s 214(4).....	19.26
para 5.....	16.28	Prevention of Fraud (Investments) Act 1958	6.27
Finance Act 2011	6.19; 10.41	Prevention of Fraud (Investments) Act (Northern Ireland) 1940	6.27
Finance Act 2012	10.7, 10.49, 10.58	Taxation (International and Other Provisions) Act 2010	
Sch 20.....	15.17	s 6.....	7.4
Finance Act 2013	3.15, 3.30; 10.58; 11.10, 11.11, 11.17; 13.6	Pt 4 (ss 146–217).....	12.49
s 44.....	10.58	s 147.....	12.5
Finance (No 2) Act 1987	7.4		
s 62.....	7.4		