INTERTAX

COUNTRIES AND INTERNATIONAL ORGANIZATIONS:

Austria	Services and the Service PE under Treaty Law from an Austrian Perspective Stefanie Steiner & Christian Wimpissinger	566
Australia	Advance Pricing Arrangement Reform in Australia: Was It Worth the Wait? Michelle Markham	63
Brazil	Brazil: CFC Rules Update Paulo Rosenblatt	279
	Exchange of Tax-Related Information by Brazil Sergio André Roch	497
China	Denial of Capital Gains Tax Exemption in Shenzhen Jon Eichelberger and Brendan Kelly	225
Denmark	Internal and External Neutrality: On the Significance of the Allocation of the Powers of Taxation on the Choice between a Permanent Establishment and a Subsidiary in Relation to the Danish Territoriality Principle Thomas Rønfeldt	13
European Union	Arbitration Convention 90/436/EEC: Inapplicability in Case of Serious Penalties Piergiorgio Valente	220
	Bank Taxes in Forms and Sizes: EC Opts for FTT Peter Kavelaars	400
	CILFIT Criteria for the Acte Clair/Acte Éclairé Doctrine in Direct Tax Cases of the CJEU Ilija Vukčeviá	654
	Conference Report: Research Seminar on State Aid and Tax Measures (Aarhus, Denmark, 27 January 2011) Alla Kvasnina, Marta Papis, Maria Senyk & Yinon Tzubery	150
	Corporate Tax Harmonization: Key Issues for Ensuring an Efficient Implementation of the CCCTB María Jesús García-Torres Fernández	598
	Deferment of Exit Taxes after National Grid Indus: Is the Requirement to Provide a Bank Guarantee and the Charge of Interest Proportionate? Otmar Thömmes & Alexander Linn	485
	Direct Taxation and State Aid: Recent Developments Concerning the Notion of Selectivity Conor Quigley	112
	Emigration Taxes – Several Questions, Few Answers: From Lasteyrie to National Grid Indus and beyond	382



Pierpaolo Rossi-Maccanico	92
Freedom of Establishment and the Balanced Allocation of Tax Jurisdiction Martin Poulsen	200
IAS/IFRS: A Starting Point for the CCCTB? Iida Jaatinen	260
Influence of International Mutual Assistance on EU Tax Law Karoline Spies	518
Insourcing and Outsourcing in a VAT Context Casper Bjerregaard Eskildsen.	444
Internal and External Neutrality: On the Significance of the Allocation of the Powers of Taxation on the Choice between a Permanent Establishment and a Subsidiary in Relation to the Danish Territoriality Principle	
Thomas Rønfeldt	13
(Re)shaping Fiscal State Aid: Selected Recent Cases and Their Impact Raymond H.C. Luja	120
Smart Tax Competition and the Geographical Boundaries of Taxing Jurisdictions: Countering Selective Advantages Amidst Disparities Pasquale Pistone	85
State Aid and Taxation in Relation with Third Countries Pernille Wegener Jessen	132
Tax Legislation within the Scope of EU-State Aid Law: An Overview of Critical Issues Arising from the German 'Reorganization Clause' Jan de Weerth	414
Tax Residence and the Mobility of Companies in the European Union: The Desirable Harmonization of the Tax Connecting Factors Aurora Ribes Ribes	606
The CCCTB Concept of Consolidation and the Rules on Entering a Group Jan van de Streek	24
The CCCTB Rules on Leaving a Group Jan van de Streek	
The Court of Justice and the OECD Model Tax Conventions or the Uncertainties of the Distinction between Hard Law, Soft Law, and No Law in the European Case Law Thomas Dubut	2
The ECJ Jurisprudence on Statutes of Limitations in Tax Matters and the Discrimination at the Level of Legal Security Jose Manuel Calderón & Alberto Quintas	254
Value Added Tax and State Aid Law in the EU Ben Terra	101



Germany	Cloud Computing under Double Tax Treaties: A German Perspective Oliver Heinsen & Oliver Voss	. 584
	§ 50d (3) EStG – Entitlement to Tax Relief Available to Foreign Companies – Unofficial Translation of the Federal Ministry of Finance Circular Dated 24 January 2012 and Explanatory Notes Ulrich Ränsch & Alexandra John	431
	OECD Discussion around the Definition of Permanent Establishments: A German view on Proposed Amendments to the Model Commentary and Their Effect on Business Profit Allocation and International Assignments Lukas Hilbert & Benjamin Engel	462
	On the Profitability of Investments in Photovoltaic Modules in Germany under Consideration of Taxation Sebastian Schanz	75
	Practical Implications of Fiscal Aid for Taxpayers from a German Perspective Alexander Linn	139
	Tax Legislation within the Scope of EU-State Aid Law: An Overview of Critical Issues Arising from the German 'Reorganization Clause' Jan de Weerth	414
	The Definition of Permanent Establishment: Current OECD and German Case Law Developments Xaver Ditz & Carsten Quilitzsch	556
International	Cross-Border Charitable and Other Pro Bono Contributions: The Situation in Europe and the US Heike Joch	593
	International Tax Law and the Multinational Capital Structure: Evidence from US MNCs German Direct Investment Thomas Kollruss	192
	The International Public Law Effectiveness Principle and Qualification Conflicts from a Dutch Perspective Frank P. G. Pötgens & Lucas J. de Heer	54
	Vodafone: An Analysis under Internationally-Recognized Tax Principles Marc M. Levey, Christian Brodersen, Imke Gerdes, James MacLachlan & Brian Arthur	477
Italy	Real-World ACE Reforms and the Italian Experience. Towards a General Trend? Francesco Massimi & Carlo Petroni	632
	Some Remarks on the Notion of Permanent Establishment in the Recent Italian Supreme Court Jurisprudence Alessio Persiani	675
Latin America	Utilizing Tax Incentives for Infrastructure Ventures in Latin America: A Case Study for Argentina, Brazil, Colombia, and Mexico Bastiana Locurscio (Argentina), Tatiana Falcão (Brazil), Lucas Moreno	
	(Colombia) & Mariana Eguiarte (Mexico)	319



Luxembourg	Luxembourg Moves Up among the Leading Jurisdictions Holding Russian Investments Diederik Ingen Housz & Frank van Kuijk	573
	Tax Aspects of Luxembourg Specialized Investment Funds Frank van Kuijk, Michel Lambion, Marie-Aline Peetermans & Marie-Aleth Hendessy	365
The Netherlands	Investigation Methodology for Information-Driven Horizontal Fiscal Supervision: A Dutch Approach to Improving Effective Law Enforcement T.M. Berkhout and T.M. Van Engers	666
	Is the Collection of a Dutch Protective Assessment after Emigration EU-proof? Arco Bobeldijk, Arianne de Leeuw and Erik ten Vergert	616
	The Dutch Extreme Default Risk Loan: A New Dimension in International Debt/Equity Mismatches Laurens Wijtvliet & Michel Ruijschop	621
	The International Public Law Effectiveness Principle and Qualification Conflicts from a Dutch Perspective Frank P. G. Pötgens & Lucas J. de Heer	54
Norway	Commissionaire Structure as an Agency Permanent Establishment (PE): Low Risk for Foreign Principals Constituting a PE in Norway – Dell Products v. Government of Norway, Decision of the Norwegian Supreme Court of 2 December 2011	494
OECD	Article 17(3) for Artistes and Sportsmen: Much More than an Exception Dick Molenaar & Harald Grams	270
	Cloud Computing under Double Tax Treaties: A German Perspective Oliver Heinsen & Oliver Voss	584
	Commissionaire Structure as an Agency Permanent Establishment (PE): Low Risk for Foreign Principals Constituting a PE in Norway – Dell Products v. Government of Norway, Decision of the Norwegian Supreme Court of 2 December 2011	494
	Exclusive Patents and Trademarks and Subsequent Uneasy Transaction Comparability: Some Transfer Pricing Implications Roberto Moro Visconti	212
	OECD Discussion around the Definition of Permanent Establishments: A German view on Proposed Amendments to the Model Commentary and Their Effect on Business Profit Allocation and International Assignments Lukas Hilbert & Benjamin Engel	462
	Some Remarks on the Notion of Permanent Establishment in the Recent Italian Supreme Court Jurisprudence Alessio Persiani	675
	The Court of Justice and the OECD Model Tax Conventions or the Uncertainties of the Distinction between Hard Law, Soft Law, and	013
	No Law in the European Case Law Thomas Dubut	2



	The Definition of Permanent Establishment: Current OECD and German Case Law Developments Xaver Ditz & Carsten Quilitzsch	556
	The Tax Treatment of Corporate Losses: A Comparative Study D.R. Post & K.P.E. Stals	232
	Trade and Transfer Pricing Lioubov Pogorelova	33
Portugal	Personal Income Taxation in Portugal: Moving towards Tax Neutrality between Capital Gains and Dividends António Martins	285
Turkey	Controlled Foreign Company Regime in Turkey and its Valuation N. Semih ÖZ	643
	Legal Nature of Advance Pricing Agreements under Turkish Law: A Comparative Analysis Cihat Öner	503
United States	Fifty Years of Subpart F Revisited In the Light of Modified Economic Conditions Gerhard Kraft and Diana Beck	683
	Hybrid Entities Why Not Tax Pass-through as Corporations? Tulio Rosembuj	298
	Searching for the Uncertain Rationale Underlying the US Treasury's Anti-treaty Shopping Policy J. Clifton Fleming, Jr.	245
	Toward an Automatic but Asymmetric Exchange of Tax Information: the US Foreign Account Tax Compliance Act (FATCA) as Inflection Point	
	Alberto Gil Soriano	540



AUTHOR INDEX:		
Berkhout, T.M. and Van Engers, T.M.	Investigation Methodology for Information-Driven Horizontal Fiscal Supervision: A Dutch Approach to Improving Effective	
D 1 1111 4	Law Enforcement	666
Bobeldijk, Arco de Leeuw, Arianne	Is the Collection of a Dutch Protective Assessment after	
and ten Vergert, Erik	Emigration EU-proof?	616
Calderón, Jose Manuel	The ECJ Jurisprudence on Statutes of Limitations in Tax	010
& Quintas, Alberto	Matters and the Discrimination at the Level of Legal Security	254
Cejie, Katia	Emigration Taxes – Several Questions, Few Answers: From	20 .
20,10, 11,11,11	Lasteyrie to National Grid Indus and beyond	382
de Weerth, Jan	Tax Legislation within the Scope of EU-State Aid Law: An	362
,	Overview of Critical Issues Arising from the German	
	'Reorganization Clause'	414
Ditz, Xaver & Quilitzsch,	The Definition of Permanent Establishment: Current OECD and	
Carsten	German Case Law Developments	556
Dubut, Thomas	The Court of Justice and the OECD Model Tax Conventions or	
	the Uncertainties of the Distinction between Hard Law,	
	Soft Law, and No Law in the European Case Law	2
Eichelberger, Jon and		225
Kelly, Brendan	China Tax Scene	225
Eskildsen, Casper	Lacouring and Outcomeins in a WAT Contact	111
Bjerregaard	Insourcing and Outsourcing in a VAT Context	444
Fernández, María Jesús García-Torres	Corporate Tax Harmonization: Key Issues for Ensuring an Efficient Implementation of the CCCTB	508
Fleming, J. Clifton Jr.	Searching for the Uncertain Rationale Underlying the US	390
riching, J. Chron Jr.	Treasury's Anti-treaty Shopping Policy	245
Heinsen, Oliver & Voss,	Cloud Computing under Double Tax Treaties: A German	
Oliver	Perspective	584
Hilbert, Lukas & Engel,	OECD Discussion around the Definition of Permanent	
Benjamin	Establishments: A German view on Proposed Amendments	
	to the Model Commentary and Their Effect on Business Profit	
	Allocation and International Assignments	462
Housz, Diederik Ingen & van Kuijk, Frank	Luxembourg Moves Up among the Leading Jurisdictions Holding Russian Investments	573
Jaatinen, Iida	IAS/IFRS: A Starting Point for the CCCTB?	260
Jessen, Pernille Wegener	State Aid and Taxation in Relation with Third Countries	132
Jochum, Heike	Cross-Border Charitable and Other Pro Bono Contributions:	
	The Situation in Europe and the US	
Kavelaars, Peter	Bank Taxes in Forms and Sizes: EC Opts for FTT	400
Kollruss, Thomas	International Tax Law and the Multinational Capital Structure: Evidence from US MNCs German Direct Investment	192
Kraft, Gerhard and Bec,	Fifty Years of Subpart F Revisited In the Light of Modified	
Diana	Economic Conditions	683
Kvasnina, Alla		
Papis, Marta		
Senyk, Maria & Tzubery, Yinon	Conference Report: Research Seminar on State Aid and Tax Measures (Aarhus, Denmark, 27 January 2011)	150
Levey, Marc M.	ricusures (riamus, Denmark, 21 January 2011)	150
Brodersen, Christian		
Gerdes, Imke		
MacLachlan, James &	Vodafone: An Analysis under Internationally-Recognized Tax	
Arthur, Brian	Principles	477



Linn, Alexander	Practical Implications of Fiscal Aid for Taxpayers from a German Perspective	139
Locurscio, Bastiana (Argentina), Falcão, Tatiana (Brazil), Moreno, Lucas (Colombia)		
& Eguiarte, Mariana (Mexico)	Utilizing Tax Incentives for Infrastructure Ventures in Latin America: A Case Study for Argentina, Brazil, Colombia, and Mexico	319
Luja, Raymond H.C.	(Re)shaping Fiscal State Aid: Selected Recent Cases and Their Impact	120
Markham, Michelle	Advance Pricing Arrangement Reform in Australia: Was It Worth the Wait?	
Martins, António	Personal Income Taxation in Portugal: Moving towards Tax Neutrality between Capital Gains and Dividends	
Massimi, Francesco & Petroni, Carlo	Real-World ACE Reforms and the Italian Experience. Towards a General Trend?	
Molenaar, Dick & Grams, Harald	Article 17(3) for Artistes and Sportsmen: Much More than an Exception	
Nugroho, Adrianto Dwi	Tickets to Ride: The Race for Preferable CIT Regimes Towards ASEAN Economic Community	
Öner, Cihat	Legal Nature of Advance Pricing Agreements under Turkish Law:	
Ö7. N. G	A Comparative Analysis.	
ÖZ, N. Semih	Controlled Foreign Company Regime in Turkey and its Valuation	643
Persian, Alessio	Some Remarks on the Notion of Permanent Establishment in the	675
Pistone, Pasquale	Recent Italian Supreme Court Jurisprudence	
	Matters	84
Pistone, Pasquale	Smart Tax Competition and the Geographical Boundaries of Taxing	. .
	Jurisdictions: Countering Selective Advantages Amidst Disparities	
Pogorelova, Lioubov	Trade and Transfer Pricing	
Post, D.R. & Stals, K.P.E.	The Tax Treatment of Corporate Losses: A Comparative Study	232
Pötgens, Frank P. G. & de	The International Public Law Effectiveness Principle and	~ A
Heer, Lucas J.	Qualification Conflicts from a Dutch Perspective	54
Poulsen, Martin	Freedom of Establishment and the Balanced Allocation of Tax	200
Onialan Canan	Jurisdiction	200
Quigley, Conor	Direct Taxation and State Aid: Recent Developments Concerning the Notion of Selectivity	112
Ränsch, Ulrich & John,	§ 50d (3) EStG – Entitlement to Tax Relief Available to Foreign	
Alexandra	Companies - Unofficial Translation of the Federal Ministry of	
	Finance Circular Dated 24 January 2012 and Explanatory Notes	431
Ribes, Aurora Ribes	Tax Residence and the Mobility of Companies in the European Union: The Desirable Harmonization of the Tax Connecting	
	Factors	606
Rocha, Sergio André	Exchange of Tax-Related Information by Brazil	497
Rønfeldt, Thomas	Internal and External Neutrality: On the Significance of the	
	Allocation of the Powers of Taxation on the Choice between a	
	Permanent Establishment and a Subsidiary in Relation to the	1.0
D 1 ' 77 ''	Danish Territoriality Principle	
Rosembuj, Tulio	Hybrid Entities Why Not Tax Pass-throughs as Corporations?	
Rosenblatt, Paulo	Brazil: CFC Rules Update	279
Rossi-Maccanico,	E' LATER TO DE LE PROPERTIE	00
Pierpaolo	Fiscal Aid Review and Cross-Border Tax Distortions	92



Schanz, Sebastian	On the Profitability of Investments in Photovoltaic Modules in	
	Germany under Consideration of Taxation	75
Soriano, Alberto Gil	Toward an Automatic but Asymmetric Exchange of Tax	
	Information: the US Foreign Account Tax Compliance Act	
	(FATCA) as Inflection Point	540
Spies, Karoline	Influence of International Mutual Assistance on EU Tax Law	518
Steiner, Stefanie &	Services and the Service PE under Treaty Law from an Austrian	
Wimpissinger, Christian	Perspective	566
Terra, Ben	Value Added Tax and State Aid Law in the EU	101
Thömmes, Otmar & Linn,	Deferment of Exit Taxes after National Grid Indus: Is the	
Alexander	Requirement to Provide a Bank Guarantee and the Charge of	
	Interest Proportionate?	485
Valente, Piergiorgio	Arbitration Convention 90/436/EEC: Inapplicability in Case of	
	Serious Penalties	220
van de Streek, Jan	The CCCTB Concept of Consolidation and the Rules on	
	Entering a Group	24
van de Streek, Jan	The CCCTB Rules on Leaving a Group	421
van Kuijk, Frank		
Lambion, Michel		
Peetermans, Marie-Aline		
& Hendessy, Marie-Aleth	Tax Aspects of Luxembourg Specialized Investment Funds	365
Visconti, Roberto Moro	Exclusive Patents and Trademarks and Subsequent Uneasy	
	Transaction Comparability: Some Transfer Pricing Implications	
	Roberto Moro Visconti	212
Vukčeviá, Ilija	CILFIT Criteria for the Acte Clair/Acte Éclairé Doctrine in Direct	
	Tax Cases of the CJEU	654
Wijtvliet, Laurens &	The Dutch Extreme Default Risk Loan: A New Dimension in	
Ruijschop, Michel	International Debt/Equity Mismatches	621
Zielke, Rainer	Commissionaire Structure as an Agency Permanent Establishment	
	(PE): Low Risk for Foreign Principals Constituting a PE in	
	Norway – Dell Products v. Government of Norway, Decision of the	46.1
	Norwegian Supreme Court of 2 December 2011	
Zielke, Rainer	2012 Individual Income Tax Reform in Norway	691



MONTHLY FEATURES:

China Tax Scene	Circular 698: Shanxi Jincheng Case Jinghua Liu & Jon Eichelberger	579
	Clarification of Beneficial Ownership Status for Tax Treaty Purposes	648
	Key areas for National Tax Audits in 2012 Eichelberger, Jon & Kelly, Brenden	439
	Update on The Vat Pilot Programme Eichelberger, Jon & Kelly, Brenden & Lim, Eugene	514
	Who is Affected Liu, Jinghua & Eichelberger, Jon	290

