INTERTAX

COUNTRIES AND INTERNATIONAL ORGANIZATIONS:

Brazil	Agency Permanent Establishment 'Brazilian Style': Taxation of Profits Earned Through Commission Merchants, Agents and Representatives	444
China	Upcoming Supplementary Rules for Notice 698	56
	The State Administration of Taxation Sets Up New Administrative Review Committee	177
	What the UN Manual Really Means for China?	331
	Recent Anti-avoidance Cases in China	405
	'Do You Want a Receipt?' Combating VAT and RST Evasion with Lottery Tickets	430
	VAT Pilot Program Extends Nationwide Starting 1 August 2013	473
	China: Income Tax Treatment of Cross-Border Secondment	551
	SAT Clarifies Beneficial Ownership Determination under the China–Hongkong DTA	621
Denmark	The Impact of the Principle of Non-Taxation on the Tax Claim	594
European Union	The Internal Market versus the Right of Member States to Levy Direct Tax-A Clash of Fundamental Principles	15
	Burdens of the Right of Establishment: On Fiscal Establishment Chains in the EU	27
	Norway as an Attractive Holding Location for the European Market	49
	The Revised UCITS Directive (UCITS IV): A Missed Chance for Creating Common Rules on the Taxation of UCITS	140
	Is the EU Harmonization of Excise Taxes on Tobacco Products a Barrier to Health Promotion?	146
	On the European Way to a Financial Transaction Tax under Enhanced Cooperation: Multi-speed Europe or Shortcut?	208
	Treaty/Directive Shopping and Abuse of EU Law	230
	Enhanced Relationship Challenging the Swedish Model	252
	The External Tax Treaty Making Powers of the Member States: Defining Limits and Obligations under the Current European Legal Order	274
	Justifications and Proportionality: An Analysis of the ECJ's Assessment of National Rules for the Prevention of Tax Avoidance	294
	The European Arbitration Convention on Transfer Pricing: Legal Fossil or Instrument of New European Governance?	308



	State Aids and Energy Taxes: Towards a Coherent Reference Framework	340
	National Tax Law - Under Influence of EU Rules for Freedom of Movement of Goods	351
	The Lawfulness of the Restriction of Losses - On the European Union (EU) Law Impact on the Deduction of Losses Incurred Abroad	360
	Limitation on Benefits Articles in Income Tax Treaties: The Current State of Play	395
	'Do You Want a Receipt?' Combating VAT and RST Evasion with Lottery Tickets	430
	EU VAT and Double Taxation: A Fine Line between Interpretation and Application	450
	The EU Integration Process and Direct Taxation from a Southeast European Perspective: Part I	478
	Corporate Taxation Trends in Europe	499
	Financial Transaction Tax	553
	The EU Integration Process and Direct Taxation from a Southeast European Perspective: Part II Impact of Accession Negotiations on Direct Taxation in Acceding Countries	558
	Interest Deduction and the CCCTB: A Walk in the Park for Tax Advisors?	571
	The Tax Treatment of Losses under the Proposed Common Consolidated Corporate Tax Base Directive	581
European Union and OECD	EU and OECD: Fighting against Tax Avoidance	507
Germany	Like-kind Exchanges Pursuant to Section 1031 Internal Revenue Code and their Consequences under German CFC-rules	153
	Un-taxed Profit between Head Office and Permanent Establishment Does Not Constitute a Criminal Tax Offence - A German Example	387
	Treaty Eligibility from a German Perspective: Status Quo, Trends and Perspectives	652
India	Taxation of Foreign Institutional Investors in India: The Hanging Fire	319
	Ruling in Vodafone Tax Dispute in India: Final or Fallible!	516
India and Mauritiu	Indo-Mauritius DTAA: The Way Forward	693
International	Global CO2 Taxes	2
	Tax Treaty Overrides: A Comparative Study of the Monist and the Dualist Approaches	180
	Conference Report: 'Tax Governance: The Future Role of Tax Administrations in a Networking Society'	264
	Interaction between the Monist and the Dualist Tax Systems: A Cause (of Double Taxation) Less Obvious	313



	Lottery Tickets	430
	Transfer Pricing Planning with Accuracy and Control	542
	The Impact of Science and Technology on Taxation	628
Italy	Transfer Pricing Audits: Position of the Italian Courts	42
	Italy: An Outlook on the Supreme Court's Transfer Pricing Decisions	256
	Operating Base and Taxation for Foreign Airline Companies Operating in Italy	392
Latin America and Carribean	Towards a New Form of International Taxation: The View from Latin America and the Carribean	128
The Netherlands	Financial Restructuring in the Netherlands: Tax Aspects upon the Termination of a Fiscal Unity	164
	Report on the Annual Tax Treaty Case Law Around the Globe Conference held at Tilburg University, the Netherlands	168
	Tracing the Origins of the Netherlands' Tax Treaty Network	375
	What Is Wrong with (The Rules of) the Game?	614
Norway	Norway as an Attractive Holding Location for the European Market	49
OECD	The OECD Discussion Draft on the Transfer of Intangibles (Revision of Chapter VI of the OECD Transfer Pricing Guidelines) – Main Comments	60
	The OECD Discussion Draft on the Transfer of Intangibles (Revision of Chapter VI of the OECD Transfer Pricing Guidelines) – Detailed Comments	66
	First Swedish Case on Beneficial Owner	159
	Report on the Annual Tax Treaty Case Law Around the Globe Conference held at Tilburg University, the Netherlands	168
	Un-taxed Profit between Head Office and Permanent Establishment Does Not Constitute a Criminal Tax Offence - A German Example	387
	Limitation on Benefits Articles in Income Tax Treaties: The Current State of Play	395
	The Concept of Associated Enterprises	412
	Agency Permanent Establishment 'Brazilian Style': Taxation of Profits Earned Through Commission Merchants, Agents and Representatives	444
	Article 15 of the OECD Model: The 183-Day Rule and the Meaning of 'Not a Resident' in Cases of Hybrid Partnerships	492
	Ruling in Vodafone Tax Dispute in India: Final or Fallible!	516
	The Experience with Advance Pricing Agreements	588
	The Impact of the Principle of Non-Taxation on the Tax Claim	594
	Reflections on the Service PE concept in Double Taxation Treaty	60/



	Establishment	638
	Treaty Eligibility from a German Perspective: Status Quo, Trends and Perspectives	652
	Classification of Cost Allocation Agreements	665
	Critical Assumptions in Advance Pricing Agreements: A Comparison between the OECD Guidelines and the American Tax System	676
	Anti-avoidance Legislation of Scandinavian Countries with Reference to the 2014 Corporate Income Tax Burden of the Thirty-Four OECD Member States: Denmark, Finland, Norway and Sweden Compared	682
Portugal	Corporate Financing, Interest Deduction and Tax Controversies	462
Sweden	First Swedish Case on Beneficial Owner	159
	Enhanced Relationship Challenging the Swedish Model	252
United Nations	What the UN Manual Really Means for China?	331



AUTHOR INDEX:

Adema, Raymond	The Revised UCITS Directive (UCITS IV): A Missed Chance for Creating Common Rules on the Taxation of UCITS	140
Andresen, Ulf & Kiesel, Hanno	Un-taxed Profit between Head Office and Permanent Establishment Does Not Constitute a Criminal Tax Offence -	
	A German Example	387
Bates, John/ Berman, Daniel M./ Gani, Raphaël/ Gutmann, Daniel/		
Imamura, Takashi/		
Klugman, Gideon & Rust, Alexander	Limitation on Benefits Articles in Income Tax Treaties: The Current State of Play	395
Beer, Sebastian/Daxkobler,		
Katharina/ Kasper,		
Matthias/ Kerschner, Ina/ Müller, Eduard/Owens,		
Jeffrey/Pamperl, Elisabeth/		
Jiménez, César Alejandro		
Ruiz/Formosa, Carmel		
Said/ Schrittwieser, Eva-		
Maria/ Stiastny, Marion/	Conference Report 'Tax Governance: The Future Role of Tax	
Wakounig, Marian	Administrations in a Networking Society'	264
Bobeldijk, Arco &	Financial Restructuring in the Netherlands: Tax Aspects upon the	
Beudeker, Michiel	Termination of a Fiscal Unity	164
Bombeke, Géry & Bleus,		550
Evert	Financial Transaction Tax.	553
Borg, Jeanette Calleja	The Tax Treatment of Losses under the Proposed Common Consolidated Corporate Tax Base Directive	581
de Carolis, Daniele	The European Arbitration Convention on Transfer Pricing: Legal Fossil or Instrument of New European Governance?	308
de Carolis, Daniele	Critical Assumptions in Advance Pricing Agreements: A Comparison between the OECD Guidelines and the American Tax	
	System	676
de Groot, I.M.	Interest Deduction and the CCCTB: A Walk in the Park for Tax	0,0
	Advisors?	571
DeSouza, Glenn	What the UN Manual Really Means for China?	331
Dwarkasing, Ramon S.J.	The Concept of Associated Enterprises	412
Dziurdź, Kasper	Article 15 of the OECD Model: The 183-Day Rule and the	
	Meaning of 'Not a Resident' in Cases of Hybrid Partnerships	492
Elwes, Sylvia	The Internal Market versus the Right of Member States to Levy	
	Direct Tax-A Clash of Fundamental Principles	15
Endres, Dieter/ Finke,		
Katharina/ Heckemeyer,		
Jost H. & Spengel,	Comparete Tayatian Transle in Europa	400
Christoph	Corporate Taxation Trends in Europe	499
Estrada, Iñaki Bilbao and Pistone, Pasquale	Global CO2 Taxes	2
Evers, Maikel	Tracing the Origins of the Netherlands' Tax Treaty Network	
Ezcurra, Marta Villar	State Aids and Energy Taxes: Towards a Coherent Reference	313
Decarra, marta villar	Framework	340
Fabbri, Marco & Hemels,	'Do You Want a Receipt?' Combating VAT and RST Evasion with	
Sigrid	Lottery Tickets	430
González-Barreda, Pablo	On the European Way to a Financial Transaction Tax under	
A. Hernández	Enhanced Cooperation: Multi-speed Europe or Shortcut?	208



Haase, Florian	Treaty Eligibility from a German Perspective: Status Quo, Trends and Perspectives	652
Hilling, Maria	Justifications and Proportionality: An Analysis of the ECJ's Assessment of National Rules for the Prevention of Tax	
	Avoidance	204
Jaiswal, Anindita	Taxation of Foreign Institutional Investors in India:	∠) 1
Jaiswai, Aiiiiuita	The Hanging Fire	319
Kavelaars, Peter	EU and OECD: Fighting against Tax Avoidance	
Kerschner, Ina & Stiastny,	Le und OLOD. Fighting against fax Projective	507
Marion	The Experience with Advance Pricing Agreements	588
Kleist, David	First Swedish Case on Beneficial Owner	
Kraft, Gerhard &	Like-kind Exchanges Pursuant to Section 1031 Internal Revenue	157
Zielinski, Sigrid	Code and their Consequences under German CFC-rules	153
Kumar, Aayush &	Court and their compaquences under commun or c range	100
Natarajan, Varun	Indo-Mauritius DTAA: The Way Forward	693
Kumar, Awanish	Ruling in Vodafone Tax Dispute in India: Final or Fallible!	
Liu, Jinghua &		
Eichelberger, Jon	China: Income Tax Treatment of Cross-Border Secondment	551
Martins, António	Corporate Financing, Interest Deduction and Tax Controversies	
Nerudová, Danuše &	Reflections on the Service PE concept in Double Taxation Treaty	
Steindl, Marlies	between Austria and the Czech Republic	604
Påhlsson, Robert	Enhanced Relationship Challenging the Swedish Model	
Popović, Dejan & Kostić,	The EU Integration Process and Direct Taxation from a Southeast	
Svetislav V.	European Perspective: Part I	478
Popović, Dejan & Kostić,	The EU Integration Process and Direct Taxation from a Southeast	
Svetislav V.	European Perspective: Part II Impact of Accession Negotiations on	
	Direct Taxation in Acceding Countries	558
Poulsen, Martin	Treaty/Directive Shopping and Abuse of EU Law	230
Rendahl, Pernilla	EU VAT and Double Taxation: A Fine Line between Interpretation	
	and Application	450
Rizzardi, Raffaele &	Operating Base and Taxation for Foreign Airline Companies	
Mattia, Salvatore	Operating in Italy	392
Rocha, Sergio André	Agency Permanent Establishment 'Brazilian Style': Taxation of	
	Profits Earned Through Commission Merchants, Agents and	
	Representatives	444
Rønfeldt, Thomas	Burdens of the Right of Establishment: On Fiscal Establishment	
	Chains in the EU	27
Rønfeldt, Thomas	The Lawfulness of the Restriction of Losses - On the European	
	Union (EU) Law Impact on the Deduction of Losses Incurred	2.60
D . C 11. TI	Abroad	
Rønfeldt, Thomas	The Impact of the Principle of Non-Taxation on the Tax Claim	594
Sachdeva, Sachin	Tax Treaty Overrides: A Comparative Study of the Monist	100
0 11 0 11	and the Dualist Approaches	180
Sachdeva, Sachin	Interaction between the Monist and the Dualist Tax Systems:	212
Cala Cara I.	A Cause (of Double Taxation) Less Obvious	313
Schaffner, Jean	The Territorial Link as a Condition to Create a Permanent Establishment	638
Silberztein, Caroline,	The OECD Discussion Draft on the Transfer of Intangibles	
Bennett, Mary C. and	(Revision of Chapter VI of the OECD Transfer Pricing Guidelines)	
Lemein, Gregg D.	- Main Comments	60
Silberztein, Caroline,	The OECD Discussion Draft on the Transfer of Intangibles	
Bennett, Mary C. and	(Revision of Chapter VI of the OECD Transfer Pricing Guidelines)	
Lemein, Gregg D.	- Detailed Comments	
Snel, Freek PJ	What Is Wrong with (The Rules of) the Game?	614



Stradinger, Theresa	Classification of Cost Allocation Agreements	665
Thygesen, Jette	Is the EU Harmonization of Excise Taxes on Tobacco Products a	
	Barrier to Health Promotion?	146
Thygesen, Jette	National Tax Law - Under Influence of EU Rules for Freedom of	
	Movement of Goods	351
Valente, Piergiorgio	Transfer Pricing Audits: Position of the Italian Courts	42
Valente, Piergiorgio	Italy: An Outlook on the Supreme Court's Transfer Pricing	
	Decisions	256
van Brederode, Robert F.	The Impact of Science and Technology on Taxation	628
Velayos, Fernando &	Towards a New Form of International Taxation: The View from	
Barreix, Alberto	Latin America and the Carribean	128
Wijtvliet, Laurens	Report on the Annual Tax Treaty Case Law Around the Globe	
v	Conference held at Tilburg University, the Netherlands	168
Zaidan, Adriana	The External Tax Treaty Making Powers of the Member States:	
Capobianco May	Defining Limits and Obligations under the Current European Legal	
	Order	274
Zielke, Rainer	Norway as an Attractive Holding Location for the European	
	Market	49
Zielke, Rainer	Transfer Pricing Planning with Accuracy and Control	542
Zielke, Rainer	Anti-avoidance Legislation of Scandinavian Countries with	
	Reference to the 2014 Corporate Income Tax Burden of the Thirty-	
	Four OECD Member States: Denmark, Finland, Norway and	
	Sweden Compared	682



MONTHLY FEATURES:

China Tax Scene	Upcoming Supplementary Rules for Notice 698	56
	The State Administration of Taxation Sets Up New Administrative Review Committee	177
	Recent Anti-avoidance Cases in China	405
	VAT Pilot Program Extends Nationwide Starting 1 August 2013	473
	SAT Clarifies Beneficial Ownership Determination under the	621

