COUNTRIES AND INTERNATIONAL ORGANIZATIONS:

Brazil
Countries’ Aggressive Tax Treaty Planning: Brazil’s Case........................ 334

China
Prospects on the Relationship between Chinese Direct Tax Incentives and Subsidy Rules of the World Trade Organization ................................. 538

Denmark
Expansion of the Danish Tonnage Tax Scheme.......................................... 63

Taxation of Income in Foreign Trusts: Denmark Introduces a New Anti-avoidance Rule Targeting the Use of Foreign Trusts ................................ 185

Estonia
Exchange of Tax Information and Privacy in Estonia................................ 279

European Court of Human Rights (ECHR)
ECCHR Melo Tadeu: A Tax Case Which Should Bring on More Carefully Selected Criminal Procedures ............................................................. 434

European Court of Justice (ECJ)
‘Avoir Fiscal’ and Its Legacy after Thirty Years of Direct Tax Jurisprudence of the Court of Justice ................................................................. 374

European Union
The Compatibility of Exit Tax Legislation Applicable to Corporate Taxpayers in France, Germany, Italy, The Netherlands, Portugal, Spain and The United Kingdom with the EU Freedom of Establishment – Part 1............................................................................................................. 43


The Compatibility of Exit Tax Legislation Applicable to Corporate Taxpayers in France, Germany, Italy, The Netherlands, Portugal, Spain and The United Kingdom with the EU Freedom of Establishment – Part 2.................................................................................................................... 163

The Concept of ‘Aggressive Tax Planning’ Launched by the OECD and the EU Commission in the BEPS Era: Redefining the Border between Legitimate and Illegitimate Tax Planning ......................................................... 206

The Compatibility of Exit Tax Legislation Applicable to Corporate Taxpayers in France, Germany, Italy, The Netherlands, Portugal, Spain and The United Kingdom with the EU Freedom of Establishment – Part 3.................................................................................................................. 247

Tackling VAT-Fraud in Europe: A Complicated International Puzzle ...... 290

The Quest for a New Corporate Taxation Model and for an Effective Fight against International Tax Avoidance within the EU .............................. 463

Tax Considerations for the European Union’s Digital Single Market Strategy ...................................................................................................................... 513

Establishment and Substance of Intermediate and Other Holding Companies from an EU Law Perspective ........................................................................... 608

The Business Views on Base Erosion and Profit Shifting and Its Implementation in the Group of Twenty and European Union .......................... 735
The Impact of European Union Law on the Possibilities of European Union Member States to Adapt International Tax Rules to the Business Models of Multinational Enterprises ........................................................... 746

Stateless Income, State Aid and the (Which?) Arm’s Length Principle.... 791


Free Movement of Capital: The European Union Anti-Tax Avoidance Package and Brexit................................................................. 870

The Questionable Legality of the Diverted Profits Tax Under Double Taxation Conventions and European Union Law..................................... 903

Convergence of Dividend and Capital Gains Taxation in the European Union from 1990 to 2015 ................................................................. 913

Comparing Tax Entities in a European Perspective Part I The Issue of Comparable Situations Required for Being Covered by European Union Law ................................................................. 938

Comparing Tax Entities in a European Perspective, Part II ....................... 950

**Germany**

Common Interpretation as a Method for Interpreting Double Tax Conventions in Germany: Theoretical Foundation and Results of Empirical Research................................................................. 590

Cross-Border Financial Transactions and Arm’s Length Interest Rates: A Two-Step Approach................................................................. 802

**Global**

Reconsidering the Application and Interpretation of Anti-treaty Shopping Rules in the Context of Developing Countries .................................... 227

Causality under Tax Treaties...................................................................... 392

**India**

Responsiveness (Buoyancy) of Union Taxes to GDP in India (1990–91 to 2015–16) ................................................................. 266

Conflict of Source versus Residence-Based Taxation in India with Reference to Fees for Technical Service ................................................................. 525


Issues in Reforms of Union Taxes in India ............................................................. 712

How to Axe a Double Taxation Avoidance Agreement: Analysing Section 94A of the Indian Income Tax Act................................................................. 838

Equalization Levy: A New Perspective of E-Commerce Taxation ............ 845

Proposed Goods and Services Tax in India: A Rosy Beginning or Are There Thorns Too? ................................................................. 980

**Italy**


Transfer Pricing: An Overview of the Italian Supreme Court’s Recent Rulings .............................................................................................. 564
Italian Perspective on BEPS and Focus on Implementation of Action 13 of the BEPS Action Plan ................................................................. 666

Netherlands
Timing Issues under Double Tax Treaties: The Dutch Approach .......... 29
Challenging Prejudice to Creditors Involving Abuse of Separate Identities in Tax Matters; a Dutch Approach ..................................................... 324
Recent Developments in the Dutch Loss Carry Over Restrictions for Holding and Intercompany Financing Entities ........................................... 559

Qatar
Thoughts on the Qatar Financial Centre ‘Concessionary Rate’ for, Captive Insurers and Reinsurers ................................................................. 192

OECD
May You Live In Interesting Times ........................................................... 2
Source versus Residence State Taxation of Cross-Border Pension Payments: Trouble Shared Is Trouble Halved .............................................. 6
Approaches towards the Application of Tax Incentives for Cross-Border Philanthropy ............................................................... 14
Tax Inversions: Time to Take a Look in the Mirror Reflections on the Inversion Phenomenon ................................................................. 130
Hybrid Entities: Problems Arising from the Attribution of Income Through Withholding Tax Relief – Can Specific Domestic Provisions be a Suitable Solution Concept? .................................................. 146
The Concept of ‘Aggressive Tax Planning’ Launched by the OECD and the EU Commission in the BEPS Era: Redefining the Border between Legitimate and Illegitimate Tax Planning ................................................ 206
Exchange of Information. An Analysis of the Scope of Article 26 OECD Model and Its Requirements: In Search for an Efficient but Balanced Procedure ......................................................................................... 298
Conflicts of Qualification and Interpretation: How Should Developing Countries React? ........................................................................ 307
The Interplay between the OECD Recommendations of Actions 2 and 3 Regarding Hybrid Structures .......................................................... 316
A BIT Too Much: Or How Best to Resolve Tax Treaty Disputes? ............ 348
The OECD International VAT/GST Guidelines: Completion of a (First) Major Step towards Global Coordination of Value-Added-Tax Systems ................................................................................................. 360
The Key BEPS Action Items Causing Discussion in the United States .... 399
The Principal Purpose Test in Tax Treaties under BEPS 6 ......................... 406
BEPS Action 7: Evaluation of the Agency Permanent Establishment .......... 481
Some Reflections on the ‘Saving Clause’ ..................................................... 574
Cooperative Compliance: Tax Risk Management and Monitoring ........ 642
The Interaction of Articles 6, 7 and 21 of the 2014 OECD Model Tax Convention: A Historical Analysis ......................................................................... 651
Italian Perspective on BEPS and Focus on Implementation of Action 13 of the BEPS Action Plan ................................................................. 666
Hybrid Entity Issues in a Tax Treaty Context: OECD Approach versus Actual Tax Treaties ................................................................. 684

A Conference on the Impact of the BEPS Project on Business Models ..................................................................................... 726

Base Erosion and Profit Shifting and Developing Country Tax Administrations .................................................................................. 740

Formulary Apportionment: A Revamp in the Post-Base Erosion and Profit Shifting Era? ...................................................................... 755

Centralized and Decentralized Business Models in a Post-Base Erosion and Profit Shifting World ....................................................... 761

Group Structuring and Profit Repatriation .......................................................................................................................... 765

Base Erosion and Profit Shifting and Business Restructurings ................................................................................................. 769

The General Anti-Avoidance Rule: Its Expanding Role in International Taxation .................................................................................. 815

A Multilateral Instrument for Implementing Changes to Double Tax Treaties: Problems and Prospects ......................................... 823

Tax Treaty Interpretation: Interaction Between Article 3(2) Organisation for Economic Co-Operation and Development Model Convention and Article 31 Vienna Convention .................................................. 960

New Options to Restrict Article 17 for Artistes and Sportsmen ................................................................................................. 972

Russia
Thin Capitalization in Russia: Rules, Trends and Changes ........................................................................................................ 853

Spain
Institutional Hybrid Financial Instruments and Double Non-taxation under Domestic Rules and Tax Treaty Law: The Example of Spain .......................................................... 447

The Concept of ‘Permanent Establishment’ at the Spanish Courts: Special Reference to the Roche and Dell Cases ................................................. 673

Switzerland
The Functionality of VAT: A Swedish Perspective .................................................................................................................. 341

Beneficial Ownership and Derivatives: An Analysis of the Decision of the Swiss Federal Supreme Court Concerning Total Return Swaps (Swiss Swaps Case) .................................................................................. 620

Transfer Pricing

The Modern Marketplace, the Rise of Intangibles and Transfer Pricing... 413

Transfer Pricing: An Overview of the Italian Supreme Court’s Recent Rulings ................................................................................... 564

The Application of Revised Transfer Pricing Rules to Aspects of Business Models...................................................................................... 730

From Compliance to the C-Suite: Value Creation Analysed Through the Transfer Pricing Lens ................................................................. 774

Transfer Pricing Aspects of Intra-Group Loans in Light of the Base Erosion and Profit Shifting Action Plan .................................................. 885

United Kingdom
Smartphones, Research and Development and Corporation Tax: Current Treatment and Future Possibilities ............................................. 831
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>The UK Brexit Referendum: A Catalyst to Reform the European Union Institutional Architecture in Tax Matters?</td>
<td>878</td>
</tr>
<tr>
<td>United States</td>
<td></td>
</tr>
<tr>
<td>The Key BEPS Action Items Causing Discussion in the United States</td>
<td>399</td>
</tr>
<tr>
<td>Brexit: A Note from the United States</td>
<td>882</td>
</tr>
<tr>
<td>Value Added Tax</td>
<td></td>
</tr>
<tr>
<td>Tackling VAT-Fraud in Europe: A Complicated <em>International</em> Puzzle</td>
<td>290</td>
</tr>
<tr>
<td>The Functionality of VAT: A Swedish Perspective</td>
<td>341</td>
</tr>
<tr>
<td>The OECD International VAT/GST Guidelines: Completion of a (First) Major Step towards Global Coordination of Value-Added-Tax Systems</td>
<td>360</td>
</tr>
<tr>
<td>Tackling VAT Fraud in Europe: The <em>International</em> Puzzle Continues</td>
<td>503</td>
</tr>
<tr>
<td>From Skandia to Larentia: National Jurisdiction to Deviate from the VAT Directive</td>
<td>657</td>
</tr>
<tr>
<td>VAT on Arbitration</td>
<td>701</td>
</tr>
</tbody>
</table>