

## Cahiers De Droit Fiscal International Form And Substance In Tax Law Ifa Cahiers S

The Panel examines the on-going efforts by governments to keep their company shareholder tax systems competitive with other countries and (where relevant) compliant with international and EC law. In particular the demise of imputation in several countries and its replacement with shareholder relief systems of various kinds is discussed, as well as the recent US proposal to abolish its long standing classical system. In addition to the treatment of dividends, the Panel considers the extent to which the treatment of capital gains on shares in an international setting is now being viewed as part of the company shareholder tax issue.

### Digital Communications

Vols. for 1939- include reports and proceedings of the 1st- International Tax Congress.

This book provides the general reports, EU reports and summary and conclusions of all branch reports of the International Fiscal Association (IFA) Congress 2020 held in Cancun, Mexico.

This book provides the general reports, EU reports and summary and conclusions of all branch reports of the 73rd Congress of the International Fiscal Association (IFA) held in London in 2019.

Capturing the core challenges faced by the international tax regime, this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders, evaluating various paths to reform at a time when international tax policy is a topic high on politicians' agendas.

Taxation plays a critical role in promoting sustainable development and developing countries face significant challenges in mobilizing domestic resources. This publication analyses a number of topics which are of particular interest and relevance to developing countries in raising revenues and protecting the tax base. It aims at providing practical assistance to these countries in assessing and addressing the relevant issues in an effective way. Primary audiences are officials of national tax authorities and ministries of finance in developing countries, other professionals dealing with tax matters, the general public, media and universities.

"Two "Cahiers de Droit Fiscal International" are published once a year ... (as from 2000 in book form and on CD-Rom) ... They comprise IFA Branch Reports together with a General Report on each of the two Subjects selected for the Congress of that year ..."--IFA website (www.ifa.nl) viewed 30/08/2005.

56th congress of the International Fiscal Association in Oslo, 2002. Summary of national reports on the topic by various contributors. The report by the general reporter is printed in full in four languages.

And conclusions of all branch report : Investment funds ; p. 213-312

Cahiers de Droit Fiscal InternationalSpringerCahiers de Droit Fiscal International - Vol. XXX (1955)Cahiers de Droit Fiscal International - Vol. XXXIX (1959)Cahiers de droit fiscal international

The relation between the legal form of transactions and their economic substance is a basic issue in tax law. Subject I explores and evaluates the attitudes taken by various jurisdictions, within income tax regimes. General and specific doctrines and rules on substance and form, tax avoidance And The use of civil law concepts in taxation are dealt with. Based on cases from important jurisdictions, The discussion will focus on their implications for tax planning in the context of legal security of the taxpayer, equity among taxpayers and efficiency in tax collection. General Reporter: Professor Frederik Zimmer (Norway); Discussion Leader: Prof.Dr. Wolfgang Gassner (Austria).

For multinational businesses, one of the most controversial reports from the OECD BEPS project focused on limiting base erosion involving interest deductions and other financial payments. The report's departure from the arm's-length standard and adoption of mechanical approaches to limiting interest deductions aroused a great deal of concern. On the other hand, it was widely recognised that interest deductions offered the most straightforward option for those seeking to achieve base erosion and profit shifting. Although the OECD report characterised its recommendations as a best-practice approach rather than a minimum standard, there was an expressed expectation that domestic rules regarding interest limitations would "converge through the implementation of the agreed common approaches." Recognising that domestic law continues to evolve, Subject 1 of the 2019 Cahiers analysed 40 branch reports and aimed to determine whether this convergence expectation has borne out to date.

Stock options, phantom stock plans, profit sharing plans, and other forms of deferred payments of employments are increasingly used as incentives for high-ranking and middle-class managers, mainly for internationally operating enterprises, but also by smaller firms. Some countries have enacted highly sophisticated systems of regulations dealing with the problems of the taxation of deferred remunerations. Other countries facing these new problems tried to solve them by applying general principles of taxation. There is great variety concerning the moment of the taxation of the employee and the deductibility of costs for the employer within the countries. Some countries treat deferred remunerations as pensions under special conditions. Timing problems and different qualifications under double tax agreements lead to international problems of double taxation and non-taxation.

Subject 2 of the IFA 2019 Cahiers covers "Investment Funds" and surveys the current state of taxation of investment funds around the world and examines assumptions and challenges associated with prevailing policies and theories that have driven the evolution of the domestic and international taxation of investment funds, their investors and managers. Part 1 of the general report analyses the taxation of investment funds, including mutual funds/UCITS, hedge funds/AIF, PE funds and real estate funds/REITs. Part 2 looks at the taxation of fund investors while Part 3 of the report outlines the taxation of the investment managers in respect of management fees, performance fees and incentive allocations.

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