Nuevas Adquisiciones
Biblioteca
European tax law
Autor: Ben J.M. Terra, Peter J. Wattel.


Individuals' income under double taxation conventions: a Brazilian approach
Autor: Daniel Vitor Bellan

Contenido: Chapter 1 Propaedeutic Comments / Chapter 2 Brief Introduction to Brazilian Individuals' Income Tax / Chapter 3 Interpretation and Qualification in International Tax Law / Chapter 4 Independent Personal Services (Article 14) / Chapter 5 Income from Employment (Article 15) / Chapter 6 Directors' Fees (Article 16) / Chapter 7 Artistes and Sportsmen (Article 17) / Chapter 8 Pensions (Article 18) / Chapter 9 Government Service (Article 19) / Chapter 10 Students (Article 20) / Chapter 11 Members of Diplomatic Missions and Consular Posts (Article 28) / Chapter 12 The Main Question: Legality of the Regime Applicable to Individuals' Income under Double Taxation Treaties.

International tax law
Autor: Edited by Andrea Amatucci; with the collaboration of Eusebio González, Christoph Trzaskalik.

Contenido: Scientific autonomy of tax law: a methodological approach / Tax law / Tax law and private law / Administrative provisions in taxation law / The administrative procedure for determining taxliability / Double taxation conventions / Tax treaties in the Americas: the United States experience / Implications in the major economies of the Pacific Rim: taxation of nonresidents and foreign corporations from the Japanese perspective / The European legal tax order based on ability to pay / The community legal system and the internal tax system / Community acts and the internal public finance system.

Introduction to United States international taxation

Schwarz on tax treaties
Autor: Jonathan Schwarz.


Taxing Global Digital Commerce
Autor: Arthur Cockfield, Walter Hellerstein, Rebecca Millar, Christophe Waerzeggers


State Aid and Tax Law
Autor: Edited by: Alexander Rust, Claire Micheau

Contenido: Comparison between the US and the EU system / The Relationship between State Aid and Harmful Tax Competition / State Aid and the Recovery of Taxes / State Aid and Indirect Taxation / The Selectivity Test: General Part / The Selectivity Test: The Concept of ‘Sectoral Aid’ / The Selectivity Test: The Concept of ‘Regional Aid’ / Flaws of the Selectivity Test / Case Studies / State Aid and Procedural Issues.

Fundamentals of permanent establishments
Autor: Robert Williams

Transfer pricing in action
Autor: Aydin Hayri, Althea Azeff


International Double Taxation
Autor: Mogens Rasmussen

Contenido: Chapter 1 Introduction Chapter 2 The OECD Model Convention Chapter 3 The UN Model Chapter 4 Provisions Which Are Not Included in the Model Conventions Chapter 5 Agreements Containing a Single Provision Concerning ‘Exchange of Information’ Chapter 6 New Wording of Article 7 in the 2010-Update of the Model Convention Chapter 7 Changes in the Commentaries in the 2010-Update of the Model Convention Appendix I The OECD Model and the UN Model Arranged as Parallel Texts Appendix II Agreement on Mutual Administrative Assistance Concerning Exchange of Information Appendix III Agreement between the Government of Denmark and the Government of the Cayman Islands Concerning Information on Tax Matters

International exchange of information and the protection of taxpayers
Autor: Tonny Schenk-Geers


The EU and third countries : direct taxation
Autor: editors, Michael Lang, Pasquale Pistone.

Withholding Taxes and the Fundamental Freedoms  
Autor: Karin Simader  

Cross border mergers within the EU proposals to remove the remaining tax obstacles  
Autor: Harm Van den Broek  
**EU Freedoms, Non-EU Countries and Company Taxation**

Autor: Daniel Smit  


---

**VAT Exemptions. Consequences and Design Alternatives**

Autor: Rita de la Feria  


---

**The Proper Tax Base: Structural Fairness from an International and Comparative Perspective—Essays in Honour of Paul McDaniel**

Autor: Yariv Brauner, Martin J. McMahon jr.  

Transfer pricing and the arm's length principle in international tax law
Autor: Jens Wittendorff.


The VAT/GST Treatment of Public Bodies VOL.41
Autor: Oskar Henkow


How Fixed is a Permanent Establishment? VOL.42
Autor: Jean Schaffner


Taxation of Corporate Groups VOL.43
Autor: Miguel Correia


Tax Treaties and Developing Countries VOL.44
Autor: Veronika Daurer

Legal Interpretation of Tax Law   VOL.46
Autor: Edited by: Robert F. van Brederode, Rick Krever


Proportionality and Fair Taxation   VOL.46
Autor: João Dácio Rolim.


Guide to international transfer pricing : law, tax planning and compliance strategies

Contenido: Chapter 1 Overview/Best Practices / Chapter 2 OECD Guidelines / Chapter 3 Argentina / Chapter 4 Australia / Chapter 5 Belgium / Chapter 6 Brazil / Chapter 7 Canada / Chapter 8 China / Chapter 9 France / Chapter 10 Germany / Chapter 11 Israel / Chapter 12 Italy / Chapter 13 Mexico / Chapter 14 The Netherlands / Chapter 15 South Korea / Chapter 16 United Kingdom / Chapter 17 United States / Annexes. Annex I Transfer Pricing Rules Summary. Annex I Transfer Pricing Implementation Checklist.Precios de transferencia. Impuestos. Legislación. Empresas internacionales.

Permanent establishments : a domestic taxation, bilateral tax treaty, and OECD perspective


Quick Reference to European VAT Compliance 2015

Tax planning for international mergers, acquisitions, joint ventures and restructurings
Autor: Edited by: Peter Blessing.

Contenido: Introduction / Taxable Acquisitions and Dispositions / Tax-free Acquisitions and Dispositions / Attribute Preservation and Usage / Due Diligence and Contractual Tax Protection / Financing and Debt Pushdown Strategies / Dealing with Compensation Plans / Grouping / Planning with Intangibles / Internal Restructuring Involving Target / Target Breakup or Other Disposition of Unwanted Assets / Demergers / Subsidiary Liquidations / Joint Ventures / Equity and Debt Restructuring / Corporate Expatriations / Business Restructuring / Corporation as Acquisition Vehicle for Foreign Target
Part 1
General Overview / Chapter 1 Key Global Tax Concerns / Chapter 2 Due Diligence / Chapter 3 Tax Indemnities / Chapter 4 European Union / Chapter 5 Joint Ventures / Chapter 6 Business Restructurings / Chapter 7 Corporate Redomiciliations / Part 2
Country Reports. / Argentina / Australia / Belgium / Brazil / Canada / People’s Republic of China / Finland / France / Germany / India / Italy / Japan / Republic of Korea / Mexico / The Netherlands / Russian Federation / Spain / Sweden / Switzerland / United Kingdom / United States.

Taxation of Cross-Border Dividends Paid to Individuals from an EU Perspective. Positive and Negative Integration
Autor: Erwin Nijkeuter.


Global Corporate Tax Handbook 2015
IBFD. -- Netherlands : Netherlands, 2015, 1336 pág. ; 30 cm (Global Tax Series)

Contenido: Corporate income tax / Groups of companies/ Other taxes on income / Taxes on payroll / Taxes on capital / International aspects / Anti-avoidance / VAT / Miscellaneous indirect taxes / In addition to the individual country surveys, this volume gives a detailed overview of corporate taxation in the European Union, including relevant Council Directives and Amendments.

VAT Grouping from a European Perspective
Autor: Sebastian Pfeiffer
Netherlands : IBFD, 2015, 338 pág. ; 24cm (IBFD Doctoal Series 34)

Contenido: Chapter 1: VAT groups of companies: a glance from the policy perspective / Chapter 2: History of EU VAT grouping / Chapter 3: Personal scope of VAT grouping / Chapter 4: Territorial scope of VAT grouping / Chapter 5: Substantive scope of VAT grouping / Chapter 6: Formal scope of VAT grouping / Chapter 7: Mandatory or optional application / Chapter 8: VAT group as separate taxable entity / Chapter 9: Intra-group supplies of goods and services / Chapter 10: Rights and obligations / Chapter 11: VAT grouping vs the exemption of cost-sharing arrangements / Chapter 12: Conclusions
Global Individual Tax Handbook 2015
IBFD. -- Netherlands : IBFD, 2015, 948 pág. (Global Tax Series IBFD)
Contenido: Income tax / Other taxes on income / Social security contributions / Taxes on capital / Inheritance and gift taxes / International aspects

International Tax Structures in the BEPS Era: An Analysis of Anti-Abuse Measures
Autor: Editor: Madalina Cotrut, IBFD.
Netherlands : BFD, 2015, 324 pág.; 24cm (IBFD Tax Research Series Vol.2)

Article 16 of the OECD Model Convention: History, Scope and Future
Autor: Elisabeth Pamperl.
Contenido: Chapter 1: Why and How To Write a Doctoral Thesis on Article 16? / Chapter 2: The History of Article 16 of the OECD Model / Chapter 3: The Constituent Elements of Article 16 of the OECD Model Convention / Chapter 4: The Relation of Article 16 to Other Distribution Rules / Chapter 5: The Legal Effects of Applying Article 16 / Chapter 6: Justification of Article 16 and Deliberations on an Improvement of the Provision / Chapter 7: Conclusion

BRICS and the Emergence of International Tax Coordination
Autor: Editor(s):Yariv Brauner, Pasquale Pistone, IBFD.
Netherlands : IBFD, 2015, 524 pág. ; 24cm
Asia-Pacific Tax and Business Fundamentals 2015
Autor: Editor: Mei-June Soo. -- Netherlands : IBFD, 2015, 848 pág. ; 20cm. (Tax Travel Companions IBFD)

Contenido: A. Corporate Taxation / B. Individual Taxation / C. Other Taxes on Income and Capital / D. Indirect Taxation / E. Business and Investment

OECD model tax convention on income and on capital (condensed version 2014) and key tax features of member countries 2015
Autor: Editor Andrei Cracea IBFD. Netherlands : IBFD, 2015, 904 pág. ; 15cm. (IBFD Tax Travel Companions)

Contenido: Part A: The official text of the 2014 edition of the OECD Model and Commentaries (condensed version). Commentaries on the Articles of the Model Tax Convention Non-Member countries’ positions and recommendations of the OECD Council / Part B: A concise description of the direct taxes levied in each OECD Member country. Fully updated for 2015 to include: taxes on corporate income; taxes on individual income; and taxes on capital. Under each of the above headings, the domestic situation is described followed by international aspects (both the situation of a resident taxpayer receiving income from abroad and that of a non-resident receiving income from the relevant country). Each chapter follows a common format to allow direct comparisons to be made between countries / Part C: Fully updated charts containing corporate income tax rates and domestic (i.e. non-treaty) withholding tax rates applicable to dividend, interest and royalty payments, effective on 15 April 2015 Fully updated treaty charts outlining the latest withholding tax rates from one OECD Member country to another under a tax treaty effective on 15 April 2015 / Appendices Current list and short description of previous OECD reports related to the Model Tax Convention OECD Discussion Drafts related to the Model Tax Convention

ECJ Direct Tax Compass 2015
Autor: Editor: Madalina Cotrut. -- Netherlands : IBFD, 2015 892 pág. ; 20 cm (Tax Travel Companions IBFD)


OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations and Transfer Pricing Features of Selected Countries 2015
Autor: Editor(s): Mei June Soo (IBFD), Antoine Glaize (Taxand). Netherlands : IBFD, 2015, 788 pág. ; 20cm (IBFD Tax Travel Companions)

Contenido: Part A: The official text of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (2010 Edition), including transfer pricing glossary / Part B: Country surveys providing a concise description of the transfer pricing regulations. The information is discussed in a domestic as well as in an international context. / Countries selected on the basis of economic importance and amount of transfer pricing activity / Common outline allows easy and direct comparisons between countries.
Información General

Instituto Colombiano de Derecho Tributario, Bogotá D.C. - Colombia
Calle 75 No. 8-29

Para solicitudes comunicarse
al 317 04 03 Ext. 114 o escríbanos
al correo biblioteca@icdt.org.co

www.icdt.org.co

EU VAT Compass 2015 - 2016
Autor: Editor: Fabiola Annacondia
Netherlands : IBFD, 2015, 760 pág. ; 20cm. (Tax Travel Companions IBFD)

Contenido: Part One: EU VAT Directive (Directive 2006/112), as most recently amended by Directive 2013/61 / Part Two: Operative parts of more than 600 ECJ judgments in VAT cases / Part Three: An overview of the options laid down by the VAT Directive that have been taken up by the individual Member States, including Croatia

Autor: Editor(s): Mei June Soo (IBFD), Antoine Glaize (Taxand). -- Netherlands : IBFD, 2015
788 pág. ; 20cm (IBFD Tax Travel Companions)

Contenido: Part A: The official text of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (2010 Edition), including transfer pricing glossary / Part B: Country surveys providing a concise description of the transfer pricing regulations. The information is discussed in a domestic as well as in an international context. / Countries selected on the basis of economic importance and amount of transfer pricing activity / Common outline allows easy and direct comparisons between countries.