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**Tax aspects of fiscal federalism: a comparative analysis**

**Autor:** Gianluigi Bizioli; Claudio Sacchetto. 
Netherlands, IBFD, 2011. 770 Pág. / 22 cm.

**Contenido:** Part One The Original Model / Part Two The Anglo-Saxon Federations / Part Three The European Experience / Part Four The Latin American Experience / Part Five The Asian Experience

**Código de búsqueda:** 343.034 T19

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**Handbook on tax administration**

**Autor:** Alink, Matthijs; Victor Van Kommer. 

**Contenido:** Chapter 1: Taxation / Chapter 2: Core Business of a Tax Administration / Chapter 3: Developments in Society and the Tax Community / Chapter 4: Organizational Structures – Features of Tax Administration Design / Chapter 5: Risk Management / Chapter 6: Primary Processes / Chapter 7: Staff and Support Processes / Chapter 8: Planning and Control / Chapter 9: Change Management

**Código de búsqueda:** 343.04 A43h

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**Transfer pricing and intra-group financing: the entangled worlds of financial markets and transfer pricing**

**Autor:** Anuschka Bakker; Marc M. Levey

**Contenido:** Transfer Pricing and Intra-Group Financing is a practical guide that addresses the transfer pricing issues related to intra-group financing transactions. Currently, tax authorities and transfer pricing professionals are focusing on these transactions and the application of the arm’s length principle. This growing attention is largely dictated by two factors: (i) the relative importance that financial transactions have in multinational groups and the significant amounts involved; and (ii) the increased awareness of tax authorities (and taxpayers alike) who, having for many years primarily dealt with transfer pricing issues related to goods and services, are now being confronted with the complexity of the pricing of these financial transactions.

**Código de búsqueda:** 343.067 T615

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**Tax Treaties: Building Bridges between Law and Economics**


**Código de búsqueda:** 343.034 T197
Separation of Powers in Tax Law. EATLP Congress, Santiago de Compostela 4-6 June 2009


**Contenido:** General Report: In search of validity in tax law: the boundaries between creation and application in a rule-of-law state. / Country reports: Including Austria, Belgium, Canada, Denmark, France, Greece, Italy, Japan, Netherlands, Poland, Portugal, Russia, Serbia, Spain, Sweden, Turkey, United Kingdom, United States. / Some other remarks on the relationship between the tax administration and the domestic tax courts. / Tabular overview of the answers provided in the national reports.

**Código de búsqueda:** 343.04 S261

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Human Rights and Taxation in Europe and the World

**Autor:** Georg Kokler; Miguel Polares Maduro; Pasquale Pistone. Netherlands: IBFD, 2011. 556 Pág. / 23 cm.

**Contenido:** Part One General Issues on Taxation and Human Rights / Part Two The EU and the European Convention on Human Rights / Part Three A European International Tax Policy for Human Rights? / Part Four Enforcement, Economic Policy and International Taxation / Part Five The Era of Global Law and the Search for Constitutional Pluralism in Taxation / Part Six The Impact of Human Rights on Domestic Substantive Taxation. / Part I conclusions as to the CGT nature of aboriginal/Native / Part Seven The Impact of Human Rights on Tax Procedures and Sanctions / Part Eight The Impact of Human Rights on Tax Litigation before Courts

**Código de búsqueda:** 341.48109 H85

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Transfer Pricing and Customs Valuation: Two worlds to tax as one


**Contenido:** Chapter 1: Introduction / • Chapter 2: Transfer Pricing – OECD / Chapter 3: Customs Value / Chapter 4: Customs Valuation – EU / Chapter 5: Other Regions / Chapter 6: Comparison between Customs Valuation and OECD Transfer Pricing Guidelines / Chapter 7: Value Added Tax / Chapter 8: Administrative Issues / Chapter 9-21: Country Surveys (incl. 2 case studies) / Chapter 22: Conclusion

**Código de búsqueda:** 338.52 T577

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Mutual Assistance and Information Exchange. EATLP Congress, Santiago de Compostela 4-6 Junio de 2009


**Contenido:** General Report: Introduction; Implementation; Use; Efficiency and effectiveness; Burden of proof; Legal protection; General conclusion / Section reports: Implementation of provisions of mutual assistance in tax affairs / The use of the mutual assistance in tax affairs by the Member States and the ECJ / Burden of proof / Legal protection / Efficiency / Outlook: Comparison of Council Directive 77/799/EEC and COM (2009) 29 / National reports: Questionnaire, Austria, Belgium, Finland, Germany, Hungary, Italy, Luxembourg, Netherlands, Poland, Portugal, Spain, Sweden, Turkey, United Kingdom, United States / Statistics

**Código de búsqueda:** 343.04 M878
Transfer Pricing and Dispute Resolution: Aligning strategy and execution


Contenido: Foreword / Introduction / Dispute Channels / International Developments / Country chapters (incl. case study)

Código de búsqueda: 338.52 T715

Residence of Individuals under Tax Treaties and EC Law


Contenido: Part One: Residence of Individuals and Non-Tax Law / Part Two: Residence of Individuals and Domestic Tax Law / Part Three: Residence of Individuals and EC Tax Law / Part Four: Tax Residence of Individuals under the OECD Model Convention / Part Five: Country Reports Part Six: Round-Table Discussion

Código de búsqueda: 343.034 R27i

The Meaning of "Enterprise", "Business" and "Business Profits" under Tax Treaties and EU Tax Law


Contenido: Part one: EU tax law / Part two: Tax law / Part three: Special issues in tax treaty law / Part four: Country reports - Australia, Austria, Belgium, Canada, France, Germany, Italy, Japan, Luxembourg, Netherlands, United Kingdom, United States / Part five: Round-table discussion on the desirability to change the OECD Model Convention and its Commentaries

Código de búsqueda: 343.046 M215

Taxation of intercompany dividends under tax treaties and EU law


Contenido: Part One Dividends and EU Law / Part Two Dividends and the OECD Definition and Anti-Abuse Provisions Panel Discussion chaired by John F. Avery Jones / Part Four Dividends and the OECD MC – Non-Discrimination and Procedural Issues Panel Discussion chaired by Michael Lang

Código de búsqueda: 343.04 T191i
**Taxation of Companies on Capital Gains on Shares under Domestic Law, EU Law and Tax Treaties**


**Contenido:** Part One Trends in the Taxation of Capital Gains on Shares under Domestic Law / Part Two Capital Gains on Shares and EU Law / Part Three Definition and Qualification of Capital Gains on Shares under the OECD MC Chapter 4: Definitional Issues Related to Article / Part Four Capital Gains on Shares under Reorganizations and the OECD MC / Part Five Capital Gains on Shares Attributable to PE, Non-Discrimination and Anti-Abuse under the OECD MC

**Código de búsqueda:** 343.034 T19c

**Income from International Private Employment**


**Contenido:** Chapter 1: Introduction / Chapter 2: History / Chapter 3: Interpretation / Chapter 4: Some residence issues connected with regimes applying to expatriates / Chapter 5: The first rule of Article 15 of the OECD Model (Art. 15 (1), first part of the first sentence) / Chapter 6: The second rule (Art. 15(1), end of first sentence and second sentence) / Chapter 7: The third rule (Art. 15(2) of the OECD Model) / Chapter 8: Remuneration of crews of ships or aircraft (Art. 15(3) of the OECD Model) / Chapter 9: Summary and conclusions / Chapter 10: Summary and conclusions in Dutch

**Código de búsqueda:** 343.0526 P67i Vol.12

**EC Law and the Sovereignty of the Member States in Direct Taxation**


**Código de búsqueda:** 343.04 I72e

**Arm’s Length Transaction Structures: Recognizing and restructuring controlled transactions in transfer pricing**


**Contenido:** Part I: Introduction, Methodology, Arm’s Length Provisions / Part II: The As-Structured Principle / Part III: Structural Adjustments / Part IV: Final Remarks, Appendices

**Código de búsqueda:** 338.526 B84a


Código de búsqueda: 343.04 D685o

Taxation of Foreign Business Income within the European Internal Market


Código de búsqueda: 343.068 M65t

The Missing Keystone of Income Tax Treaties


Código de búsqueda: 343.04 C41m

Taxation of International Sportsmen


Código de búsqueda: 343.062 T27t
Guide to global real estate Investment Trusts


Contenido: General report / Australia / Belgium / Brazil / Bulgaria / Canada / France / Germany / Greece / Italy / Japan / Malaysia / Mexico / The Netherlands / Singapore / South Korea / Turkey / United Kingdom / United States ... [et al.].

Código de búsqueda: 343.054 G832
El Impuesto sobre el Valor Agregado

**Autor:** Plazas Vega, Mauricio A.
**Bogotá:** Editorial Temis, 2015. 850 pág.; 24 cm


**Código de búsqueda:** 343.0552 P41i