

IBFD Product Overview

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2010

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IBFD MEMBERSHIP

If international taxation is your primary scope, an IBFD Membership gives you the complete picture. For an annual fee, Members receive an "all-in" subscription at a significantly lower price compared with purchasing products individually.

With an IBFD Membership you receive full access to all IBFD-published online databases for up to five users (third party databases not included but can be purchased at a discount), a copy of almost every book published by IBFD throughout the year (books

published for a third party are not included) and an optional subscription to IBFD Library TaxFeeds, a personalized e-mail alert service for taxation issues. In addition, you will also receive a 20% discount on other IBFD services, such as extra copies of books, ITA courses and client research.

For information about an IBFD Membership please contact IBFD's Sales Department at sales@ibfd.org or, for North and Latin American clients, americas@ibfd.org.

Price: € 13,540 / \$ 17,200

WORLDWIDE

NEW PACKAGE! Global Tax Explorer Plus

Global Tax Explorer Plus is a version of the *Global Tax Explorer* package enriched with an additional layer of information depth through the addition of *Global Tax Analyses*.

Subscribers can seamlessly explore:

- Tax Treaties Database
- Global Tax Surveys, including country and sub-national surveys, key features and withholding rates tables
- Tax News Service
- IBFD International Tax Glossary
- Tax Treaty Case Law
- Global Tax Analyses, with detailed analyses of over 65 major tax systems

Global Tax Explorer Plus offers the most comprehensive coverage on tax systems across the world.

Online: € 5,735 / \$ 7,675

PACKAGE! Global Tax Explorer

Contains everything you need to support your business decisions and/or tax advice. Includes access to the following resources:

- Tax Treaties Database
- Global Tax Surveys, including country and sub-national surveys, key features and withholding tax tables
- Tax News Service
- IBFD International Tax Glossary
- Tax Treaty Case Law

Global Tax Explorer consolidates IBFD's unrivalled experience and knowledge into one authoritative tax resource.

Online: € 4,115 / \$ 5,225

NEW! Global – Taxation & Investment

Covering over 160 countries in the world, *Global – Taxation & Investment* provides descriptions of country tax systems, spanning country key features to country analyses.

Includes access to:

- Global Tax Surveys, including country and sub-national surveys, key features and withholding rates tables
- Global Tax Analyses, with detailed analyses of over 65 major tax systems, including interest & penalties tables
- Tax Treaties Database
- Daily TNS reports on the latest international tax news

Online: € 5,350 / \$ 6,315

NEW! World Tax Journal

A scientific journal in the area of international, comparative and regional (e.g. European) taxation from a legal and an economic perspective. This multidisciplinary journal is a platform for first-rate academic research.

- The only worldwide fully peer-reviewed journal specialized in international, comparative and regional taxation
- Substantial, scientific and learned articles
- Represents both a legal and an economic perspective

Online: € 280 / \$ 365

Journal: € 295 / \$ 385

Bulletin for International Taxation

A well-respected monthly journal that examines tax policy changes and tax developments throughout the world.

- A forum for tax practitioners, professionals and academics.
- Correspondents all over the world provide their perspective on changes and topics in international taxation.

Online: € 515 / \$ 700

Journal: € 555 / \$ 755

RIA Worldwide Tax Law

An essential resource for the international tax practitioner, this online database provides texts of tax and business laws translated into English from countries around the world. With official texts and updates of laws from all the major regions and countries in their entirety, and not just condensed digests. Now available in regional sections.

Please note this price includes a 20% introductory discount.

Online

- **Complete:** € 2,912 / \$ 3,972
- **Africa:** € 516 / \$ 700
- **Asia-Pacific:** € 964 / \$ 1,372
- **Canada:** € 408 / \$ 552
- **Caribbean:** € 540 / \$ 732
- **Europe:** € 1,692 / \$ 2,308
- **Latin America:** € 748 / \$ 1,016
- **Middle East:** € 644 / \$ 876

Tax News Service

Daily international tax headlines together with detailed news articles. Includes a daily e-mail service with the latest tax headlines.

- High-quality, reliable information from our in-house experts and extensive worldwide network of local correspondents.
- Personalized user profiles.
- Includes news, trends, changes and proposals in international taxation and investment, directly linked to all relevant IBFD publications.
- Includes a daily e-mail service and optional RSS feeds for instant news alerts.
- Updated in real time.

Online: € 530 / \$ 715

Tax Treaties Database

Contains more than 6,500 tax and social security treaty documents, including protocols, supplementary agreements and exchanges of notes to these treaties.

- Rates tables, including not only domestic corporate & individual rates on dividends, royalties & interest, but also all dividend, royalty and interest rates with related countries. Each rate is directly linked to treaties, treaty articles, and footnotes.
- Includes over 2,150 US IRS Documents.
- Now includes instant comparison with relevant OECD, US and UN Model articles and treaty compare features.
- Includes treaties in force and treaties pending ratification, as well as terminated treaties of significance.
- Features a daily feed of tax treaty news.
- Advanced search facilities.
- Listing of recently added and amended texts.
- Updated every working day.

Online: € 1,875 / \$ 2,535

Tax Treaty Case Law

Enhances the *Tax Treaties Database* by incorporating relevant case law. Allows direct access to worldwide court decisions and case summaries, and is a unique and practical tool for resolving issues regarding the interpretation and application of tax treaties.

- More than 3,000 case summaries and decisions in English, and continuously growing.
- The complete original text of more than 4,000 decisions.
- Direct links to more than 3,800 official treaty texts for more than 160 countries.
- The ability to search for cases related to specific OECD articles.
- Links from the case outline to journals which describe the case.

Online: € 3,085 / \$ 4,165

Global Tax Surveys

Provides the largest most authoritative survey of tax systems throughout the world. This unique online service is designed to enable complete cross-referencing between individual and corporate tax law and offers overviews of tax systems in more than 160 countries. Now includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database. With direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.

Online: € 1,730 / \$ 2,250

International Tax Expert Online

A full-feature tool that simulates the most tax-efficient route to structure a cross-border transaction in just a few clicks.

- Powerful tax knowledge and simulation tool for international tax structuring and management.
- Simulates potential scenarios and finds the optimum way to structure cross-border transactions.
- This product can be ordered in combination with other IBFD online products to link to actual tax treaties, country information and news items for all countries covered within this product.

Online: € 1,810 / \$ 2,500

IFA Cahiers

A wealth of domestic and international material on comparative tax law with lasting scientific value for any specialist interested in international or comparative tax law.

Online: € 105 / \$ 135

IBFD International Tax Glossary

More than 2,000 fully searchable tax terms with explanations, including clear translations of over 400 key terms into French, German, Spanish and Dutch.

Online: € 140 / \$ 190

EUROPE

CORPORATE & INDIVIDUAL TAXATION

PACKAGE! European Taxation Database

The most complete source of information available on taxation in Europe.

- Concise descriptions of corporate and individual income tax systems in operation throughout Europe (IBFD product: *European Tax Surveys*).
- Detailed analysis of corporate income tax and VAT systems in major European countries, including a selection of EC Directives and Regulations. (IBFD product: *Europe – Corporate Taxation*).
- In-depth studies of the taxation of individuals in major European countries (IBFD product: *Europe – Individual Taxation*).
- Detailed analysis of the tax systems in Central and Eastern Europe (IBFD product: *Central/Eastern Europe – Taxation & Investment*).
- Detailed explanation of the VAT systems in European countries (IBFD product: *Value Added Taxation in Europe*).
- A unique and complete collection of ECJ case summaries on direct taxation (IBFD product: *ECJ Direct Tax Case Law*).
- All articles from IBFD's journal *European Taxation* since 1999.

ONLINE: € 4,070 / \$ 5,495

Central/Eastern Europe – Taxation & Investment

Both summaries and reviews of taxation systems for both companies and individuals in Central and Eastern Europe.

- Country-by-country description of the economic and political structure, the forms of doing business and the foreign investment regime.
- Layout enables direct comparisons between countries.
- Now includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database. With direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.

ONLINE: € 580 / \$ 755

European Tax Surveys

Provides tax system summaries of corporate and individual taxation in virtually every European country. This online product is available with or without tax treaties.

- Summaries of the laws and practice governing the taxation of companies and individuals in 45 European countries.
- Texts of other significant official documents, including the latest OECD Model Convention, are provided (in English).
- Separate chapter on the tax rules of the European Union.
- Optional: Full English-language texts of virtually every single treaty for the avoidance of double taxation of income, capital and inheritances concluded by European countries.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.

ONLINE (including Tax Treaties): € 1,425 / \$ 1,925

ONLINE (excluding Tax Treaties): € 440 / \$ 590

European Taxation

In-depth coverage of key legal and policy developments affecting taxation and investment throughout Europe.

- Monitors and reports changes and developments around the world with regard to taxation in Europe, EU Member States and European tax law.
- Reports include the consequences and/or the opportunities that developments present.
- News, discussions and proposals from the Confédération Fiscale Européenne (CFE).
- A practical, analytical approach.
- Published monthly.

ONLINE: € 705 / \$ 955

JOURNAL: € 735 / \$ 995

ECJ Direct Tax Case Law

First unique and complete collection of ECJ case summaries on direct taxation with relevant links to legislation, directives, full texts of cases and opinions.

- Online archive of case summaries ideal for reference.
- Real-time feed of *Tax News Service*.
- Continuous updates.

ONLINE: € 510 / \$ 690

CORPORATE TAXATION

Europe/North America – Corporate Investment Income

A systematic guide to withholding and income taxes on intercorporate cross-border payments of patent royalties, dividends and interest.

- Covers all the major economies of Europe plus the United States and Canada.
- Compare the tax rates on outbound payments of patent royalties, dividends and interest for all countries covered in the database.
- Each country chapter covers transactions with the other countries included in the service.
- Common-format country chapters enable rapid and accurate comparison of information between countries.

ONLINE: € 370 / \$ 505

Europe – Corporate Taxation

This extensive database is a thorough and complete survey, country by country, of all taxes applicable at every stage in a company's life.

- Commentaries on the most important direct tax measures currently applicable in the European Union.
- Covers taxes on capital, payroll taxes and social security contributions, VAT and other indirect taxes.
- Tax issues affecting shareholders and directors of companies are also discussed, as well as group taxation, anti-avoidance measures, double taxation and tax aspects of corporate reorganization and liquidation.

ONLINE: € 1,215 / \$ 1,645

INDIVIDUAL TAXATION

Europe/North America – Private Investment Income

A systematic analysis of the effects of direct and indirect taxation on dividends and interest received by individuals.

- Covers all the major economies of Europe plus the United States and Canada.
- Compare the tax rates on outbound payments of dividends and interest for all countries covered in the database.
- Common-format country chapters enable rapid and accurate comparisons between countries.
- By covering relevant corporate tax issues a complete picture of the effect of taxation on international income flows is given.

ONLINE: € 370 / \$ 505

Europe – Individual Taxation

A country-by-country analysis of the taxation of resident and non-resident individuals in Europe.

- Covers all the major economies of Europe.
- Covers the taxation of both personal and business matters.
- Each country is dealt with in common-format chapters for easy comparison.

ONLINE: € 490 / \$ 665

AMERICAS

North American Tax Surveys

Comprehensive overview of the tax systems in the United States, Canada and Mexico. The tax systems are reviewed at the federal level of all three countries and on the provincial, territorial and state levels. This online product is available with or without tax treaties.

- Covers both country features and country surveys, allowing quick scans and access to survey-level quality information.
- Tax rates tables and treaty withholding tables providing fast access to relevant information.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.
- Tax treaty news summaries from IBFD's *Tax News Service*.
- *Optional*: Full English-language texts of virtually every single treaty for the avoidance of double taxation of income, capital and inheritances concluded by the United States, Canada and Mexico.

ONLINE (including Tax Treaties): € 735 / \$ 995

ONLINE (excluding Tax Treaties): € 400 / \$ 545

Commentary on the US-German Income Tax Convention

The premier resource for the commentaries on each article of the US-German Income Tax Convention, official texts of the Convention and Protocols.

- Includes the official texts of all regulations, rulings, and procedural announcements issued by the United States and Germany.
- Also includes the official background documentation, including exchanges of letters, memoranda of understanding, technical documentation by the German Ministry of Finance, the US Treasury Department, and the US Congressional Committee on Taxation.
- Examines the historical development of the articles and compares the articles with the US and OECD Model Conventions.
- Includes a discussion of the relevant provisions of US and German domestic law, and an analysis and interpretation of the articles.

ONLINE: € 285 / \$ 385

Canada – Taxation & Investment

Summaries and detailed reviews of the taxation of individuals and businesses in Canada.

- Complete details of the Canadian tax structure, outlining and clarifying the laws and systems of both the federal and provincial governments.
- Key Features: view the tax rates of Canada in regard to corporate and individual taxation.
- Summary of basic information on the economy, exchange controls, competition law and trade practices.
- Texts of all available tax treaties and a selection of social security treaties concluded by Canada.

ONLINE: € 210 / \$ 290

Caribbean – Taxation & Investment

Summary and detailed taxation and investment information for the Caribbean region.

- Vital business knowledge for business people maintaining interests in the Caribbean and practical guides on investment.
- English texts of all available tax treaties and similar arrangements concluded by countries and territories in the region.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.

ONLINE: € 440 / \$ 595

Europe/North America – Corporate Investment Income

A systematic guide to withholding and income taxes on intercorporate cross-border payments of patent royalties, dividends and interest.

ONLINE: € 370 / \$ 505

For more information, see page 7.

Latin America – Taxation & Investment

Provides summaries and detailed descriptions of the most important aspects of the legal and taxation systems prevailing in all countries in Latin America and provides practical guides for investment.

- General economic information, including political and economic systems, types of business organizations, foreign investments and regional agreements.
- Comprehensive studies of the taxation of legal entities and individuals.
- Detailed sections on specific topics, such as the taxation of capital and capital transfers, tax incentives and relief.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.
- English texts of all available tax treaties concluded in the region.

ONLINE: € 720 / \$ 935

Europe/North America – Private Investment Income

A systematic analysis of the effects of direct and indirect taxation on dividends and interest received by individuals.

ONLINE: € 370 / \$ 505

For more information, see page 7.

ASIA & THE PACIFIC

PACKAGE! Asia-Pacific – Taxation & Investment Database

Common-outline surveys of the tax systems of 48 countries and territories in the Asia-Pacific region.

- Summaries and detailed information on legal, administrative and tax measures governing trade and investment.
- An overview of the tax system of every country and practical guides on investment.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.
- Divided into country chapters for easy comparison.
- Texts of all available tax treaties concluded by countries in the region.
- The *Asia-Pacific Tax Bulletin* is an additional part of this database.

ONLINE: € 1,470 / \$ 1,985

Asia-Pacific Tax Bulletin

Explores the laws affecting taxation and investment, legal practice and related matters in Asia and the Western Pacific Rim.

- Strong international focus, highlighting and investigating issues essential to international business and trade.
- Accompanied by a monthly e-mail service about recent developments in the Asia-Pacific region.
- Published bi-monthly.

ONLINE: € 355 / \$ 465

JOURNAL: € 370 / \$ 485

China – Taxation & Investment (incl. Hong Kong & Macau)

Detailed information on taxation of foreign and domestic Chinese enterprises and individuals.

- Includes texts of all available tax treaties.
- Tailored to the requirements of tax experts, advisers and international businesses and investors.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.
- Compiled and maintained with the help of professional experts.
- Contains extensive references to statutory provisions and appropriate administrative circulars.

ONLINE: € 235 / \$ 325

AFRICA & THE MIDDLE EAST

Africa – Taxation & Investment

The most significant source of information on tax and foreign investment in virtually every country in Africa.

- Summaries and detailed information on legal, administrative and tax measures governing trade and investment in African countries, including South Africa.
- Divided into country chapters for easy comparison.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.
- Texts of all available tax treaties concluded by countries in the region reproduced in English.
- Compiled and maintained with the help of local correspondents.

ONLINE: € 660 / \$ 890

Middle East – Taxation & Investment

Covers legal, administrative and tax measures governing trade and investment in all Arab countries of the Middle East, as well as Iran and Israel.

- Summaries and detailed descriptions of the tax system of each country.
- Features information on regional organizations and other topics relevant to the region.
- Includes IBFD's unique Country Key Feature comparison tool, thus enabling users to display a comparison of the key features of a source country with all the countries covered in the database.
- Features direct links to withholding tax rates tables within IBFD's *Tax Treaties Database* for fast access to relevant information.
- Each chapter contains extensive references to statutory provisions and administrative notices and practice.
- English texts included of all available tax treaties concluded by countries in the region.
- Compiled and maintained with the help of professionals in their respective countries.

ONLINE: € 500 / \$ 675

SPECIAL TOPICS

CORPORATE TAXATION

Partnerships

Detailed coverage of the international implications of all forms of partnership, with reference to both company law and tax law.

- Divided into country chapters covering all major world economies and discussing the problem areas in great detail.
- Invaluable for all business people involved in establishing and maintaining international operations.

ONLINE: € 335 / \$ 455

Holding Companies

Country chapters covering 16 holding company jurisdictions. Each chapter deals with both company law and tax law.

- The formation of a company; appointment of directors; filing obligations of a company; liability of shareholders; and the liquidation of a company.
- The tax treatment of dividends and capital gains; interest deduction at holding company level; treatment of liquidation proceeds; anti-avoidance measures; rulings; and other taxes.
- Contains EU documentation.

ONLINE: € 350 / \$ 475

Permanent Establishments

The only per-country study of the role of permanent establishments in international tax law, their impact on international business and allocation of income.

- Comprehensive country chapters.
- Description of the notion of permanent establishment and the organization of a permanent establishment.
- Includes details of the practical aspects of setting up a permanent establishment, as well as the determination of the taxable income of a permanent establishment.
- Contains OECD and EU documentation.

ONLINE: € 350 / \$ 475

Mergers & Acquisitions

Complete details of tax regulations, legislation and practice, complemented with a full outline of company law.

- Covers domestic and transnational operations.
- Features common-format country chapters.
- Contains EU documentation.
- Suitable for tax specialists, lawyers and practitioners involved in mergers, acquisitions and reorganizations.

ONLINE: € 495 / \$ 670

Investment Funds

Online database covering the taxation and regulation of mutual investment funds.

- Detailed analysis by leading experts in this field.
- Essential information for fund managers, tax professionals and all business people concerned with global investment issues.

ONLINE: € 325 / \$ 440

Derivatives & Financial Instruments

Essential reading for tax professionals and financial experts.

- Detailed articles on topics concerning the taxation of derivatives and financial instruments.
- Different perspectives are provided in substantial country analyses written by respected local specialists.
- Global coverage.
- Published bi-monthly.

ONLINE: € 495 / \$ 670

JOURNAL: € 525 / \$ 710

TRANSFER PRICING

PACKAGE! Transfer Pricing Database

The ultimate international transfer pricing reference source.

- Analysis and comparison of national approaches to transfer pricing.
- A large collection of relevant legislation and case law.
- Divided into 46 country chapters offering in-depth surveys.
- The *International Transfer Pricing Journal* is an additional part of this database.

ONLINE: € 1,235 / \$ 1,675

International Transfer Pricing Journal

Represents a worldwide view on transfer pricing issues for corporate tax purposes.

- Different perspectives are provided in substantial country surveys written by respected local specialists.
- Global coverage.
- Country-by-country analysis of issues in transfer pricing.
- Published bi-monthly.

ONLINE: € 495 / \$ 645

JOURNAL: € 520 / \$ 680

INDIVIDUAL TAXATION

Trusts

Analyses the position of trusts in both common law and civil law jurisdictions.

- Explains jurisdictions both familiar and unfamiliar with the concept of trust and also deals with the associated taxation issues, particularly those of an international nature.
- Explains how to deal with the enormous divergencies in the approaches of different countries to this subject.

ONLINE: € 240 / \$ 325

VALUE ADDED TAXATION

PACKAGE! European VAT Database

The most complete source of information available in the continually changing world of VAT. Subscribers can explore the following IBFD products:

- *European VAT Directives* (European VAT legislation)
- *Value Added Taxation in Europe* (domestic VAT legislation).
- Includes *VAT Law Link*, which contains the official text of the Community VAT Directive and its translations, linking this Directive to the national VAT legislation of all Member States, of which the majority is translated into English.

ONLINE: € 2,260 / \$ 3,055

European VAT Directives

Background information and commentaries on all provisions concerning VAT in countries within the European Union.

- Sets out the legal framework of the EU VAT system.
- Links to related subjects, case law, documentation and questions and answers on VAT from the European Parliament.
- Compiled and commented on by Professor Ben Terra and Advokate Julie Kajus.
- Frequently referred to by the Advocates General at the European Court of Justice.
- Extensively sets out the legal framework of customs and excise duties within the European Union.
- An annual release of two books covering the most important issues is included in the price.
- Optional e-mail service with news on VAT included.

ONLINE: € 1,130 / \$ 1,525

Value Added Taxation in Europe

Explanation of the VAT systems in European countries.

- Offers current information on VAT in Europe and provides comprehensive details of its principles and operation.
- Includes IBFD's EU VAT rates table, which enables users to display a VAT rates overview of goods, products and services.
- Explains how national VAT rules are applied and interpreted in practice and how specific arrangements applicable in one country compare to those in other countries.
- Detailed explanation of each country's VAT system.

ONLINE: € 560 / \$ 730

International VAT Monitor

The only international journal focusing exclusively on VAT and sales tax which provides worldwide coverage.

- Detailed articles on current issues.
- Outlines of VAT or sales tax systems in specific countries, concentrating on new systems or significant changes.
- Discussion and reviews of recent cases.
- Full coverage of the latest EU developments, including VAT cases before the EC Court of Justice and questions posed to the Commission by the European Parliament.

ONLINE: € 620 / \$ 805

JOURNAL: € 650 / \$ 845

IBFD FREE SERVICES

Journal Preview

Journal Preview is a free e-mail service that informs you about topics in forthcoming IBFD journals. You can either subscribe to all of IBFD's journals or select the journal(s) of your interest. You will be sent an e-mail as soon as a journal is about to be published.

Trials

To allow our clients the opportunity to discover the advantages of online publications, we offer a one-time free 7-day trial access to all our online publications.

IBFD Newsletter

Stay up to date with forthcoming events, publications and offers, by subscribing to the IBFD's free monthly Newsletter. Related activities, such as projects for governments in various countries, tax courses, and developments in our library are also covered.

TNS Headlines

The current week's headlines from Tax News Service can be reviewed free of charge by all visitors to our website.

Simply visit www.ibfd.org to register.

BOOKS

NEW RELEASES 2009

Tax and the Environment: A world of possibilities

This book highlights the opportunity to save taxes and the environment. It provides a thorough overview of both environmental taxes and tax incentives related to environmentally friendly investments and activities.

Price: € 110 / \$ 140

Published: April 2009

Editor: Anuschka Bakker

EC Law Aspects of Hybrid Entities – Vol.15, Doctoral Series

This study discusses the impact of the EC Treaty on the recognition of entities in the internal market. It also contains an examination of how the different approaches to hybrid entities in tax treaties interfere with EC law.

Price: € 130 / \$ 170

Published: April 2009

Author: Gijs Fibbe

The Dutch Approach, 2nd Revised Edition

The revised book gives a detailed description of the Dutch Tax and Customs Administration, including its scope of social impact and the external factors influencing its strategy.

Price: € 55 / \$ 70

Published: May 2009

Authors: Victor van Kommer and Matthijs Alink

Transfer Pricing and Business Restructurings

By drawing together divergent views, this book highlights the main tax issues that arise when business restructurings take place.

Price: € 115 / \$ 150

Published: June 2009

Author: Anuschka Bakker

The EU VAT System and the Internal Market – Vol. 16, Doctoral Series

This thesis focuses upon VAT in the context of the Community's internal market. Its central aim is to prove that the current EU VAT system is incompatible with the concept of Internal Market as set out in the EC Treaty and interpreted by the Court of Justice.

Price: € 120 / \$ 160

Published: June 2009

Author: Rita de la Feria

Formulary Apportionment for the Internal Market – Vol. 17, Doctoral Series

This study aims to assess whether the promotion of a comprehensive harmonization of corporation taxes within the Internal Market represents a viable alternative to the arm's length standard currently applied in international tax law.

Price: € 115 / \$ 150

Published: June 2009

Author: Stefan Mayer

Residence of Companies under Tax Treaties and EC Law – Vol. 5, EC and International Tax Law Series

This book deals comprehensively with the issues and problems raised by residence of companies for tax purposes. It is essential reading for all those dealing with issues of taxation of companies engaged in cross-border activities and constitutes a new cornerstone on the subject matter.

Price: € 110 / \$ 145

Published: July 2009

Series Editor: Guglielmo Maisto

IBFD International Tax Glossary, 6th Edition

With the addition of over 120 completely new definitions and over 100 substantially revised descriptions, this latest edition continues to provide users with the broadest possible coverage of the language of taxation.

Price: € 60 / \$ 80

Published: August 2009

Editor: Julie Rogers

EU Tax Law – Direct Taxation

This book provides a clear picture of all the EC law norms that are relevant from the perspective of direct taxes. It explains how these norms are, and should be, interpreted and how they affect national tax laws and the tax treatment in EU Member States.

Price: € 110 / \$ 145

Published: August 2009

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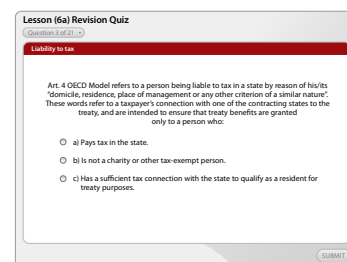
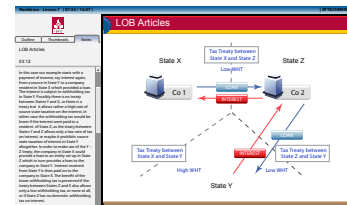
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