



IBFD, Your Portal to Cross-Border Tax Expertise

www.ibfd.org

IBFD Tax Research Platform

Enhancements and New Products 2016

Product Enhancements • New Products • Free Services



IBFD

Tax Research Platform Enhancements and Launches 2016

The IBFD Tax Research Platform is the online access point for all your subscriptions. Throughout the year, we have made extensive improvements to existing products on the Platform and launched a range of innovative new products. These ongoing efforts demonstrate our strong commitment to provide you with the most complete and reliable coverage of international taxation available anywhere today.

Order and Information

Online:

www.ibfd.org/Shop

Customer Support:

Tel: +31-20-554 0176

Email: info@ibfd.org

Sales:

Email: sales@ibfd.org

Product Enhancements

- ▶ **News:** Increased reporting in the Tax News Service on domestic VAT/GST developments worldwide.
- ▶ **Quick Reference Tables:**
 - A new BEPS Country Monitor is being released, detailing implementation in 50 economies worldwide, combined with a selection tool that enables you to see if a country has implemented BEPS action points or not.
 - VAT & Sales Tax Tables: New countries added are Aruba, Belize, Benin, Fiji, Jamaica, Kyrgyzstan, Montserrat, Suriname, Tajikistan, Trinidad and Tobago, Turkmenistan and Uzbekistan.
- ▶ **Country Surveys:**
 - New Country Surveys chapters on Grenada, Kazakhstan and South Sudan.
 - New Country Surveys Business & Investment chapter on Kazakhstan and the United Kingdom.
 - Inclusion of legislative references for checking source information.
- ▶ **Country Analyses:** New Country Analysis chapters on Kenya and Uruguay (Nigeria to follow in 2017).
- ▶ **Integration of US Information:** We have activated hyperlinks from the US country chapters to relevant articles in the Internal Revenue Code and the comprehensive set of IRS documents in the Administrative Documentation collection. The IRS documents provide invaluable help in interpreting US tax law. With the integration of this information, clients have all the necessary details at their fingertips.
- ▶ **VAT:** New chapter to be included in the Commentaries on European VAT Directives on the VAT options exercised by the Member States.
- ▶ **Topical Analyses:**
 - New chapter on Transfer Pricing in Panama and details on CbC reporting introduced in France, India, Mexico and The Netherlands.
 - Tax Risk Management collection now includes substantial developments in China.
- ▶ **Global Tax Treaty Commentaries:** New chapters on Article 14 (Independent Personal Services); Article 15 (Income from Employment); Article 16 (Directors' Fees); Articles 19 and 28 (Government Service and Members of Diplomatic Missions and Consular Posts); Article 20 (Students, Teachers and Professors); Article 21 (Other Income); Article 24 (Non-Discrimination); Article 26 (Exchange of Information); and a meta-chapter (The Interaction of Tax Treaties with International Economic Laws).
- ▶ **Treaties:**
 - Hundreds of new treaty documents added.
 - Unofficial treaty article headings added to about 400 income and capital treaties, enabling easier navigation by outline and topic; easier identification of treaty articles via the results list; and easier usage of the treaty article comparison and treaty export tools, as well as other export functionalities.
 - When searching by country, bilateral treaties now always placed at the top of the results list and

Trials

Would you like to try a product?

1. Log in to your existing account or register for a new one for free.
2. Select the product in our online shop and click on the trial button on the product page.

multilateral treaties at the bottom.

- Revamped look and feel for Treaty Status Monitor to improve ease of use (November 2016).
- ▶ **Most Favoured Nation:** To facilitate finding MFNs, we have highlighted the presence of MFN clauses relating to dividends, interest and royalties in our treaties and withholding tax charts collections. You can monitor which of the payment stream treaty articles are affected by an MFN and where it is in the treaty text. The withholding rates charts provide explanatory footnotes about the provision, the previous and current treaty rates and whether the MFN has been triggered, and any conditions that may apply.
- ▶ **Journals:** Addition of a toolbar button at the bottom of the results list of the Journal article collections, which enables the user to select a maximum of 10 journal articles and export these to PDF for ease of reading and further research.
- ▶ **Search improvements:**
 - Topic Search: More intuitive design for selecting tax terms will gradually also include more precise links to country-specific topics in country information (November 2016).
 - Search on International Organizations is now multi-select, so that searches are possible on topics in relation to information available on, for example, the OECD and the UN.
- ▶ **Tools:**
 - In the Historical Tax Archives and Treaty to Model Comparison views, option to highlight the differences between two documents (November 2016).
 - New, easier way to select countries in Comparison Tables and more intuitive design of Comparison Tables (November 2016).

New Products

- ▶ **Tax Control Manager:** This product contains the Tax Risk Management collection and has been extended with new content in the area of Tax Accounting and Tax Compliance. It provides details on tax filing, compliance and litigation per country, updated guidance on Tax Risk Management frameworks and the latest accounting principles, including the official standards and a tool:

- **Tax Compliance Tables:** Almost 70 country tables in the Quick Reference collection and Tools section provide comprehensive compliance rules and regulations. Regarding corporate, individual and indirect tax they cover e.g. local requirements, procedures for tax return submission and dispute resolution, including deadlines, registration obligations, historical rates, statute of limitations and more.
- **Income Tax Accounting Checker:** A tool that takes the user through a detailed ten-step methodology, helping him set up an accounting framework based on the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). Subsequently, this can be applied to his organization's income taxes regardless of the jurisdiction. Especially relevant for preparing annual financial statements.
- **Tax Accounting chapter:** A more detailed explanation of the ten-step methodology described above. This is located in the Tax Accounting & Risk Management collection, under Topical Analyses. More chapters will be added on Corporate Governance and Supervisory Authorities, and Corporate Social Responsibility and Corporate Reputation.
- The IAS and IFRS are included in the International Organizations' Documentation collection. Many links to these important standards can be found in the Income Tax Accounting Checker and the Tax Accounting chapter.
- ▶ **Online Course Lessons:** Release of six short audio lessons dealing with the fundamentals of transfer pricing.
- ▶ **Online Books:** Popular titles launched in 2016 include:
 - GAARs – A Key Element of Tax Systems in the Post-BEPS World
 - Luxembourg in International Tax (Third Revised Edition)
 - Taxing Cross-Border Services: Current Worldwide Practices and the Need for Change
 - Energy Taxation, Environmental Protection and State Aids

BEPS Country Monitor

Find out if a country has implemented BEPS action points or not for 50 economies worldwide.

To sign up to one of our newsletters visit our website: www.ibfd.org/IBFD-Products/IBFD-Newsletter-subscription.

Terms and Conditions

Every effort is made to ensure that the information in this folder is correct and up-to-date. Details of IBFD's full terms and conditions can be found at: www.ibfd.org/Terms-Conditions.

Free Services

IBFD offers a variety of free services that keep you informed of developments relating to its products and services. Furthermore, they contain tips and tools to help you do your job more efficiently.

Stay informed of changes and updates

- ▶ **IBFD monthly newsletters:** Inform you of important changes to your products and offers tips and explanations.
- ▶ **Recent content updates:** Give detailed overviews of revised and updated content. Available on the IBFD Tax Research Platform (under the News & Updates tab) and at: www.ibfd.org/IBFD-Tax-Portal/Country-Surveys.
- ▶ **Product enhancements:** Provide a detailed overview of substantial content additions and new functionalities. Available on the IBFD Tax Research Platform (under the News & Updates tab) and at: www.ibfd.org/IBFD-Tax-Portal/Product-Enhancements.

User training, demos and help files

- ▶ **User demos:** We have a number of video tutorials covering the main functionalities of the IBFD Tax Research Platform at: www.ibfd.org/IBFD-Products/Demos-and-Tutorials
- ▶ **Help files:** Find detailed user instructions under Help, located in the blue bar at the top of the IBFD Tax Research Platform and at: www.ibfd.org/IBFD-Tax-Portal/Help.
- ▶ **User training:** Request a personal quick and concise training to get the best introduction for your specific needs at the details below.

Sales

Europe & Asia-Pacific: sales@ibfd.org, +31-20-554 0179
Americas: sales@ibfd.org, +1-703-442 7757

Newsletters

Receive free monthly updates on news, events, products and services in the world of international taxation. Our newsletters contain:

- ▶ The latest IBFD Tax Research Platform enhancements.
- ▶ Tip of the month: How to get the most out of your subscriptions.

- ▶ Tax News Service Superhighlight: the most notable monthly report.
- ▶ Prepublication discounts on books.
- ▶ Other developments within IBFD and in the world of international taxation.
- ▶ Related activities, such as projects for governments in various countries.
- ▶ Tax courses & events.
- ▶ Vacancies & traineeships.
- ▶ Information on the IBFD Library and Information Centre.

Journal Preview

Journal Preview is a free email service that informs you about topics in forthcoming IBFD journals with article abstracts. You can either subscribe to previews for all IBFD journals, or just the journal(s) you are interested in. You will be sent an email as soon as an issue of the journal(s) you have selected is about to be published. To sign up to one or more of our journal previews go to: www.ibfd.org/IBFD-Products/Journal-Previews.

Online Updates

You will receive an email as soon as an update or other development to your subscription is released.

White Papers

IBFD regularly publishes White Papers. A summary of these can be found on: <http://www.ibfd.org/IBFD-Tax-Portal/White-Papers>. To download one of IBFD's white papers for free, click on the links provided to register. You will receive an automated email granting access to the PDF of your choice.

RSS Feeds

The RSS feed for Tax News Service (TNS) Headlines will instantly bring you up to date on global tax developments. To use this service, go to: <http://www.ibfd.org/IBFD-Products/RSS-Feeds>. Please note that you will need an RSS reader (available for free on the Internet) on your computer. Note that only subscribers with access to TNS Online will have full access to the news articles. In addition, RSS feeds can automatically update any search you have performed, or any Research Profile you have created in the IBFD Tax Research Platform.