

The IBFD Tax Research Platform

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IBFD, Your Portal to Cross-Border Tax Expertise

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Introducing the Tax Research Platform

What is the Tax Research Platform?

The majority of our clients make use of more than one IBFD product. Extensive client research has shown that our customers prefer to access the documents within these IBFD products in one front-end. The Tax Research Platform gives you just that, providing easy, seamless access to all content IBFD has to offer through one single integrated interface, meaning:

- No more switching between stand-alone databases: all your subscriptions are instantly visible in one integrated interface.
- Increased hyperlinking to relevant information.
- Increased accuracy for the search facilities: relevant results will be displayed at the chapter level, together with the corresponding subsections.
- All relevant news items are published in real time on the home page of the IBFD Tax Research Platform, keeping you up to date with the latest developments.

The screenshot displays the IBFD Tax Research Platform interface. At the top, the header includes the platform name and navigation links like 'Home', 'Product info', 'Feedback', and 'Help'. Below the header, there are tabs for 'Search', 'Tools', 'News & Updates', and 'Results'. The left sidebar contains search filters for 'Select my subscriptions only', 'Full Text Search', 'Country', 'Related Country', 'Region', 'International Organization', 'Practice Area', and 'Special Topic'. The main content area shows a 'Collections' section with a 'Submit selected collections' button and a list of various tax-related topics, each with a checkbox and a count of documents or chapters. The right sidebar features 'Help and FAQs' and 'IBFD Search Provider' sections.

IBFD Tax Research Platform Register - Log on
Home Product info Feedback Help

Search Tools News & Updates Results

Select my subscriptions only

Full Text Search
Search

Full Text Document Titles
 Search Synonyms
[Advanced Search](#)

Country
< Select >

Related Country
< Select >

Region
< Select >

International Organization
< Select >

Practice Area
< Select >

Special Topic
< Select >

Collections

Submit selected collections

Selected All | Deselect All

- [News](#) (35,252 reports)
- [Country Key Features](#) (287 documents)
- [Country Surveys](#) (719 chapters)
- [Country Analyses](#) (131 chapters)
- [Topical Analyses](#)
 - [Corporate Investment Income](#) (33 chapters)
 - [Holding Companies](#) (18 chapters)
 - [Mergers & Acquisitions](#) (37 chapters)
 - [Partnerships](#) (10 chapters)
 - [Permanent Establishments](#) (32 chapters)
 - [Private Investment Income](#) (33 chapters)
 - [Trusts](#) (19 chapters)
 - [Value Added Taxation](#) (189 chapters)
- [Quick Reference Tables](#)
 - [Interest and Penalties](#) (52 countries)
 - [Transfer Pricing Tables](#) (35 documents)
 - [Withholding Rate Tables](#) (154 countries)
- [Treaties](#) (7,313 treaties)
- [Models](#) (35 documents)
- [EU Law](#) (71 documents)
- [National Legislation](#) (1,465 laws)
- [Administrative Documentation \(US IRS\)](#) (2,141 documents)
- [International Organizations' Documentation](#) (62 documents)
- [Case Law](#)
 - [Tax Treaty Case Law](#) (3,615 cases)
 - [ECJ Case Law](#) (210 cases)
- [Online Books](#) (104 books)
- [Journals](#)
 - [Asia-Pacific Tax Bulletin](#) (1,913 articles)
 - [Bulletin for International Taxation](#) (852 articles)
 - [Derivatives & Financial Instruments](#) (507 articles)
 - [European Taxation Journal](#) (1,249 articles)
 - [International Transfer Pricing Journal](#) (651 articles)
 - [International VAT Monitor](#) (917 articles)
 - [World Tax Journal](#) (19 articles)
- [Glossary](#) (3,341 documents)

Help and FAQs
Detailed explanation of IBFD's Tax Research Platform, the one front-end access to all IBFD products.
[Read more](#)

IBFD Search Provider
Full text search in the IBFD Tax Research Platform from your internet browser. Add the [IBFD Search Provider](#).

Using the Tax Research Platform

Logging on

In order to make full use of the Tax Research Platform, you need to log on by clicking "log on" at the top right of the Tax Research Platform home page.

The interface

- The top frame (1) is the title frame with all the relevant buttons for navigating through the various sections of the product. It also contains the following tabs:



The **News & Updates** tab, which displays:

- the most recent news articles published by our Tax News Service
- recent updates to our Country Surveys, Country Analyses, Topical Analyses, Treaties and Case Law collections
- links to the most recently published articles for all IBFD journals
- an overview of the latest enhancements to the Tax Research Platform

Using the Tax Research Platform

The **Results** tab displays the results list of the last search you performed.

The **Document** tab displays the document you have selected from the results of your search.

The **Table** tab displays a table you have generated (e.g. by using one of IBFD's Tools).

The **Treaty Compare** tab displays the treaties you have marked for comparison.

- The left frame (2) contains the search options (drop-downs, full text search, etc., Research Profiles, etc.). The left frame always displays the following tabs:



The **Search** tab contains the dimensions that can be used to search the Tax Research Platform.

The **Tools** tab contains the various tax research tools that IBFD offers (for more on these, see the Tools section further on in this document).

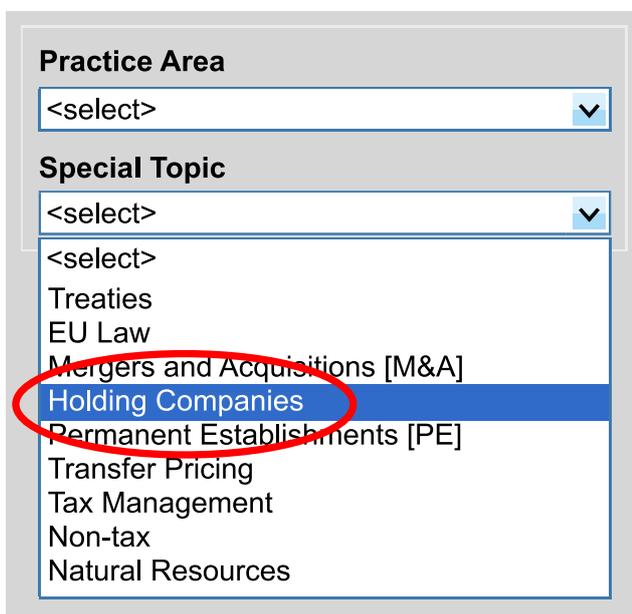
Once a document has been opened, a third tab will be shown in the left frame; the **Outline** tab. This displays the outline of the document which shows you the document structure as well as the possibility to quickly go to the section you need.

- The middle frame (3) contains either (i) the results of a search you have performed, or (ii) the default Research Profile you have selected (see below under "Save your search with a Research Profile").

Performing a search

The Tax Research Platform offers a multitude of ways to search for the information you need. You can start your search by selecting a collection, a country, a region, a special topic, practice area or through a(n) (advanced) full text search. After the first search criterion has been executed you can further refine your search by using the options presented in the left frame.

For example, if you wanted to find out what documents relate to holding companies in the Netherlands, you could do the following.



Practice Area
<select> ▼

Special Topic
<select> ▼

- <select>
- Treaties
- EU Law
- Mergers and Acquisitions [M&A]
- Holding Companies**
- Permanent Establishments [PE]
- Transfer Pricing
- Tax Management
- Non-tax
- Natural Resources

From the menu on the left, select “Holding Companies” under the Special Topic drop-down menu:

The middle frame will now display the collections that contain documents relating to the Special Topic you have just chosen (i.e. holding companies):

Current search

Special Topic: Holding Companies ✕

Current search

Submit selected collections

[Selected All](#) | [Deselect All](#)

- | | |
|---|---|
| <input checked="" type="checkbox"/> News (1,302 reports) ? | <input type="checkbox"/> Journals ? |
| <input checked="" type="checkbox"/> Country Surveys (226 chapters) ? | <input checked="" type="checkbox"/> Asia-Pacific Tax Bulletin (28 articles) |
| <input checked="" type="checkbox"/> Country Analyses (120 chapters) ? | <input checked="" type="checkbox"/> Bulletin for International Taxation (65 articles) |
| <input type="checkbox"/> Topical Analyses ? | <input checked="" type="checkbox"/> Derivatives & Financial Instruments (12 articles) |
| <input checked="" type="checkbox"/> Corporate Investment Income (32 chapters) | <input checked="" type="checkbox"/> European Taxation Journal (100 articles) |
| <input checked="" type="checkbox"/> Holding Companies (18 chapters) | <input checked="" type="checkbox"/> International Transfer Pricing Journal (2 articles) |
| <input checked="" type="checkbox"/> Mergers & Acquisitions (36 chapters) | |
| <input checked="" type="checkbox"/> EU Law (6 documents) ? | |

Using the Tax Research Platform

Country

Netherlands

Namibia

Nepal

Netherlands

Netherlands Antilles

New Caledonia

New Zealand

Nicaragua

From the menu on the left, select “Netherlands” under the Country drop-down menu:

The middle frame will now display the collections that contain documents relating to the Special Topic you have chosen (i.e. holding companies) in combination with the country you have just selected (i.e. the Netherlands):

My Research Profiles

< Select >

Manage research profiles

Select my subscriptions only

Full Text Search

Full Text Document Titles

Search Synonyms

[Advanced Search](#)

Country

< Select >

Related Country

< Select >

Region

< Select >

International Organization

< Select >

Practice Area

< Select >

Special Topic

< Select >

Current search

Special Topic: Holding Companies

Country: Netherlands

Collections

[Selected All](#) | [Deselect All](#)

- [News](#) (35,252 reports)
- [Country Key Features](#) (287 documents)
- [Country Surveys](#) (719 chapters)
- [Country Analyses](#) (131 chapters)
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 - [Trusts](#) (19 chapters)
 - [Value Added Taxation](#) (189 chapters)
- [Quick Reference Tables](#)
 - [Interest and Penalties](#) (52 countries)

Using the Tax Research Platform

From here you can select the results for a specific collection. For example, if you wanted to see all the news items about the criteria you have selected, click on the “News” collection:

Current search

Reset All

Special Topic: Holding Companies

Country: Netherlands

Collection: News

Matching reports: 92, sorted by Date, Country 1, Country 3 descending

Sort by Descending Ascending Results per page

< [1] 2 3 4 >

Title: [Tax plan for 2011 - amendments proposed](#)
Countries: Netherlands
Date: 26 Oct 2010

Title: [Property transfer tax -exemptions for business succession and restructuring clarified](#)
Countries: Netherlands
Date: 22 Oct 2010

By deleting a search term or collection in the breadcrumbs () you may adjust the results to suit your new criteria.

Alternatively, a search can be performed by entering a term in the “Full Text Search” box at the top of the left frame. All the documents in the collections that contain the searched term will be displayed in the middle frame. From there on you can further refine your search by using the drop-down menus in the left frame.

Save your search with a Research Profile

The new and improved Tax Research Platform now gives you the possibility to create your personalized Research Profile(s). The feature will allow you to store your favourite and most frequently used searches for quick and easy future access. Additionally, our RSS functionality offers you the option of being kept up to date with any updates to your Research Profiles. Please note that you have to be logged on to the Tax Research Platform to enable this feature.

Using the Tax Research Platform

How does it work?

■ Step 1

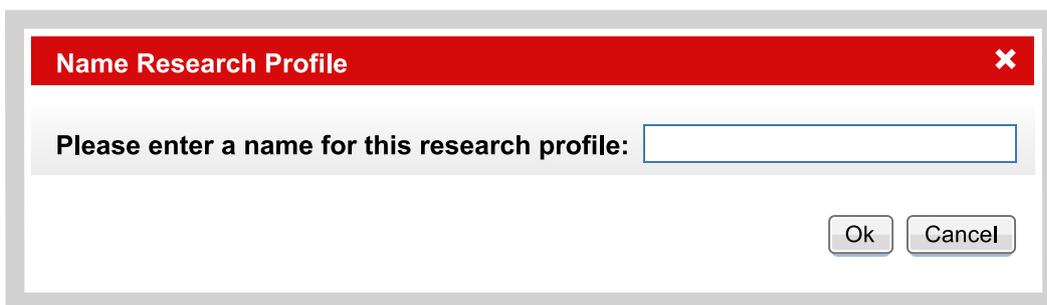
Log on and go to the Tax Research Platform home page. Perform the desired search by selecting the search criteria you wish and by using the drop-down menus in the left frame. If you would like to search a limited number of collections, first deselect all collections and then tick the checkboxes of the collections of your preference. Remember to click the “Submit selected collections” button to isolate the collections of your choice.

■ Step 2

Once you have performed your search, click on the “Save Research Profile” button on the toolbar at the bottom of the page:



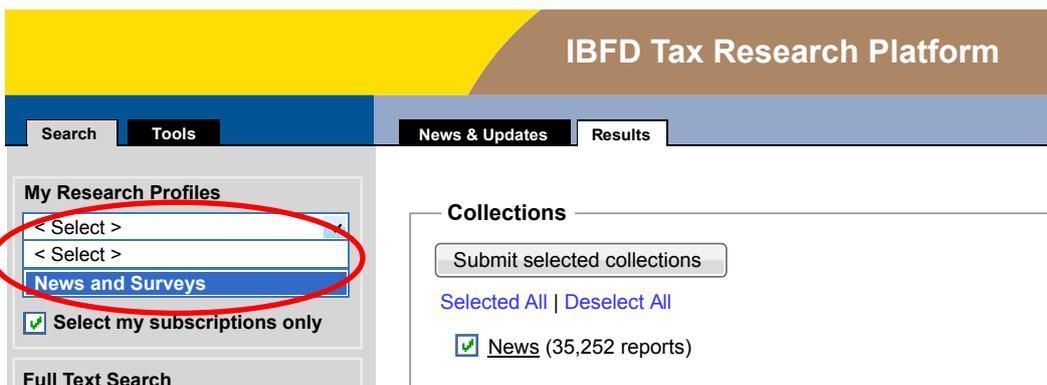
A pop-up box will now ask you to give a name to the Research Profile



Please do so and click on “Ok”.

■ Step 3

The Research Profile is now saved and can be viewed in the drop-down menu at the top of the left frame. Please note that if the profile is not visible immediately after saving, you may have to refresh the browser (usually by pressing F5):



■ Step 4

Repeat this for as many Research Profiles as you like.

Research Profiles can be edited, deleted, set as default profile and removed as default profile by clicking on the "Manage Research Profiles" link under the Research Profiles drop-down. The default profile is the one that will show when you log into the Tax Research Platform. See more about this under the heading "Managing My Account" below.

Personalization

The Tax Research Platform also provides other, personalized services such as RSS feeds, Tailored TNS, Journal Previews and Newsletters. These will automatically keep you informed of developments on the Tax Research Platform and elsewhere in IBFD. To learn more about these services and how to use them, please visit the "Help" file on the Tax Research Platform.

Tax Research Tools

IBFD is increasingly introducing easy-to-use tools which help you to do your research more quickly and efficiently. The tools are located under the tab labelled "Tools" in the left frame of the Tax Research Platform. Please note that you only have access to tools which are part of your subscription. The research tools the IBFD currently offers are:

- *Rates Comparison – Outbound Payments*
Users can compare the corporate or individual tax rates on outbound payments (i.e. patent royalties, dividends or interest) between the source country and residence country covered in the database.
- *Country Chapters Comparison*
Users can compare corresponding sections of two country chapters that are written in a common outline.
- *Key Features Comparison – National / Subnational*
With this unique tool the user can see an overview of the corporate and individual tax rates of a specific country, including the rates relating to residents and non-residents, and then generate a comparison between this country and all countries covered in the database.
- *WHT compare*
Based on the Withholding Tax Rates Tables, this tool will allow you to generate your own dynamic table, showing the source and residence countries and income streams you want.
- *Treaty Comparison*
This tool enables users to display two tax treaties side by side, allowing a detailed article-by-article comparison as well as comparisons of a treaty article to the relevant OECD, UN and US Model Conventions, where possible. Please note that this is not located under the Tools tab, but is only accessible through the Treaties collection.
- *EU VAT Rates Table*
Users can generate an overview (including a comparison of two or more countries) of the VAT rates applied by EU Member States for goods, products and services, including standard and reduced VAT rates, generally applied VAT rates and VAT rates applied to labour-intensive services.

■ *Interest and Penalties Tables*

Users can generate an overview (including a comparison of two or more countries) of the administrative tax penalties and late-interest payments for both corporate and individual income taxes.

■ *VAT Law Link*

With VAT Law Link the user can either select the official, integrated text of VAT Directive 2006/112 in various languages or the national VAT legislation of an EU Member State. Both VAT Directive and national VAT laws contain links to corresponding provisions. By clicking on the two-letter country code at the top of the provision, the user can toggle between the available language versions.

To learn more about these services and how to use them, please visit the “Help” file on the Tax Research Platform.

Managing My Account

Once you are logged on to the Tax Research Platform, the words “My Account” will appear at the top right of the screen:



Clicking on “My Account” will open a new window. On this page you can:

■ *Manage personal data*

This page will allow you to update contact information, express areas of interest as well as change your password.

■ *View your current subscriptions and trials*

■ *Edit settings of your daily TNS email*

Please manage your TNS email settings here. 



Under the tab **Current Settings**, you can see the settings you have chosen for your TNS email under the Change Settings tab (see below)

Managing My Account

Under the tab **Opt In / Opt Out** you can also opt in or opt out of the TNS email in this section.

Under the tab **Change Settings** you can tailor your TNS settings, by choosing countries, regions, practice areas/ topics, international organizations and even search terms you wish to receive in your daily TNS email (only available if you have a subscription to TNS).

- **Edit settings of your weekly EVD News email**

In this section you can select whether or not you wish to receive the EVD News email (only available if European VAT Directives is part of your subscriptions)

- **Manage your Research Profiles**

This page offers you several options for your Research Profiles:

- **Edit your Research Profile.** Check the box next to the Research Profile you want edited and click the “Edit” button. This allows you to change the name of the Profile and allows you to make notes regarding that Profile. These notes will be shown when you hover over the name of the Profile with your mouse, e.g.

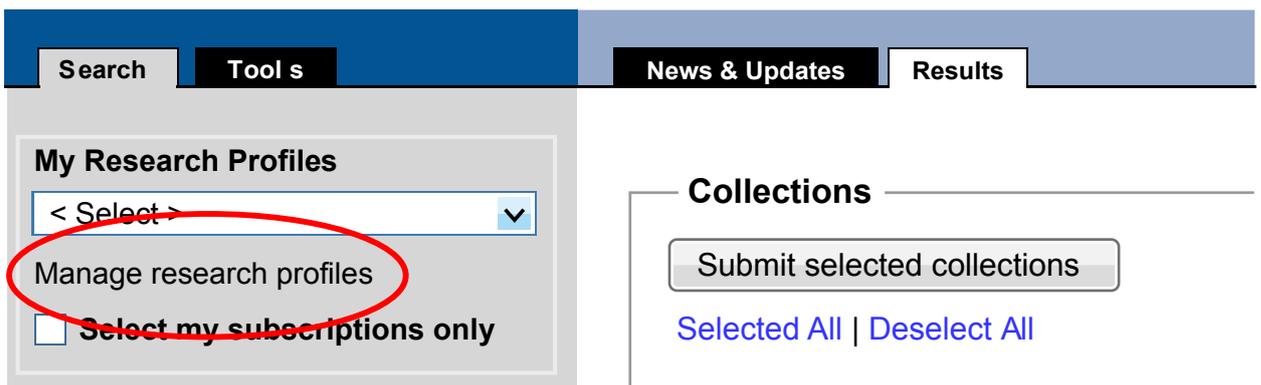
Research Profiles

<input type="button" value="Edit"/>	<input type="button" value="Delete"/>	<input type="button" value="Set as default"/>	<input type="button" value="Remove default"/>	
Default setting	Name (click to open)	Creation date	RSS	
<input checked="" type="checkbox"/>	Default	News and Surveys	Thu, Oct 7, 2010	

For keeping up to date with the news

- **Set your default Research Profile** (i.e. the Profile that will be shown when you log on to the Tax Research Platform). Check the box next to the Research Profile you want as your default Profile and click the “Set as Default” button. The word “Default” should now appear in the Default setting column. In the same manner you can remove your default Profile or delete Profiles entirely.

Managing your profiles can also be accessed through the Tax Research Platform by clicking the button “Manage Research Profiles” at the top of the left frame:



Further Information

For further information, please visit the Tax Research Platform, and click on the “Help” link. There you will find detailed instructions on how to use the various features and tools IBFD offers, as well as the answers to FAQs. If you are interested in purchasing our products, but would first like to learn more about the possibilities of the Tax Research Platform, you can contact our Sales Department for an interactive Webex demonstration.

Contact and Feedback

If you have any questions or want to provide us with feedback, please contact our Customer Service Department at:

Email: info@ibfd.org

Telephone: +31-20-554 0176

If you have any sales related enquiries, or are interested in a (Webex) demonstration of what IBFD can offer, please contact our Sales Department at:

Email: sales@ibfd.org

Telephone: +31-20-554 0179

List of IBFD Collections and Products

Collections currently in the Tax Research Platform*

<p>News Latest developments in (inter)national taxation.</p>	<p>EU Law Primary-source information based on legislation coming from the European Union, such as Directives and other EU legislative documents.</p>
<p>Country Key Features Brief overviews showing the rates and other essential elements of national (or subnational) tax regimes.</p>	<p>National Legislation Domestic tax and commercial laws.</p>
<p>Country Surveys Concise descriptions of national (or subnational) tax regimes following a uniform outline.</p>	<p>Administrative Documentation (US IRS) All domestic governmental documentation not being legislation (e.g. US IRS documents relating to US tax treaties).</p>
<p>Country Analyses Very detailed per-country descriptions of tax regimes, following a comprehensive, uniform outline.</p>	<p>International Organizations' Documentation Reports, opinion statements, discussion papers of international organizations, such as OECD, UN, etc.</p>
<p>Topical Analyses Comprehensive descriptions of major topics in international taxation, generally containing both introductory chapters and country-by-country explanations or analyses of multilateral tax regimes.</p>	<p>Case Law Commentaries on case law relating to (inter)national tax issues, combined with complete texts of court decisions and opinions. This collection comprises tax treaty case law, ECJ case law and national court decisions.</p>
<p>Quick Reference Tables Systematic overviews in easy-to-use tables covering, for example, withholding tax rates and tax penalty information and containing links to relevant additional information.</p>	<p>Online Books The electronic-format equivalent of conventional printed books as well as the IFA Cahiers.</p>
<p>Treaties Tax and social security treaty documents, including protocols, supplementary agreements and exchanges of notes to these treaties.</p>	<p>Journals A mixture of brief and more comprehensive journal articles covering specific international tax issues and tax developments in countries or regions.</p>
<p>Models Supranational model tax conventions, such as the OECD Model, the UN Model, etc.</p>	<p>Glossary More than 2,000 tax terms, clearly and concisely defined in English.</p>

* Please note that the Commentary on US–German Income Tax Convention, European VAT Directives and Investment Funds products are not yet part of the Tax Research Platform. We are currently implementing a phased integration of our products into the IBFD Tax Research Platform and aim to complete the integration of all IBFD products in the IBFD Platform at the close of 2010. The aforementioned products are presently accessible only through the My IBFD page.

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