



**OECD
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**E-commerce:
Transfer Pricing
and Business Profits
Taxation**



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OECD Tax Policy Studies E-commerce: Transfer Pricing and Business Profits Taxation OECD,2005-05-12 The increased speed and mobility of business activities and cross border transactions resulting from internet usage has particular implications for applying transfer pricing methods and for taxing business profits This book presents a two part look at existing OECD positions on these issues

OECD Tax Policy Studies E-commerce: Transfer Pricing and Business Profits Taxation Organisation for Economic Co-operation and Development,2005-06 New communication technologies and the worldwide spread of the Internet have prompted the appearance of new business models and have changed the ways in which almost any business is conducted The increased speed and mobility of business activities and cross border transactions has particular implications for applying transfer pricing methods and for taxing business profits E commerce Transfer Pricing and Business Profits Taxation presents a two part look at existing OECD positions on these issues Part I of this edition analyses e commerce transfer pricing in the context of four business models automated electronic transactions online auctions for customer to customer and business to business sales subsidiary to parent web hosting arrangements and computerised transactions for airline reservations The OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations provide guidance on the application of the arm s length principle to transfer pricing methods Given the fact patterns of the four business models Part I assesses how appropriate this guidance is to the issues raised by e commerce Part II of this edition examines the current OECD Model Tax Convention treaty rules for taxing business profits It studies whether the existing rules are capable of dealing with the new reality of e commerce in a fair and effective manner and whether it could be possible to find better alternatives This study is the final report of the Technical Advisory Group set up by the Committee of Fiscal Affairs for this purpose

The Taxation of Permanent Establishments Sven Hentschel,2021-06-26 This book provides a comprehensive analysis of the rules governing the taxation of permanent establishments as implemented in the OECD Model Tax Convention and German national tax law Deviations between the OECD approach and the German approach are identified and modifications to the rules as a result of the Base Erosion and Profit Shifting BEPS project are examined Moreover challenges imposed to the PE concept as a result of the digitalisation of the economy are identified and discussed Against this background the Pillar One Blueprint proposing a long term solution to overcome the tax challenges arising from the digitalisation of the economy is presented and assessed against widely accepted overarching principles of tax policy

eCommerce and the Effects of Technology on Taxation Anne Michèle Bardopoulos,2015-03-31 This book focuses on the impact of technology on taxation

and deals with the broad effect of technology on diverse taxation systems It addresses the highly relevant eTax issue and argues that while VAT may not be the ultimate solution with regard to taxing electronic commerce it can be demonstrated to be the most effective solution to date The book analyzes the application and the effectiveness of traditional income tax principles in contradistinction to VAT principles Taking into account rapidly ameliorating technology the book next assesses the compatibility between electronic commerce and diverse systems of taxation Using case studies of Amazon com and Second Life as well as additional practical examples the book demonstrates the effectiveness of VAT in respect of electronic commerce and ameliorating technology in the incalculable and borderless realm of cyberspace

Transfer Pricing and the Arm's Length Principle in International Tax Law Jens Wittendorff, 2010-01-01 The arm's length principle serves as the domestic and international standard to evaluate transfer prices between members of multinational enterprises for tax purposes The OECD has adopted the arm's length principle in Article 9 of its Model Income Tax Convention in order to ensure that transfer prices between members of multinational enterprises correspond to those that would have been agreed between independent enterprises under comparable circumstances The arm's length principle provides the legal framework for governments to have their fair share of taxes and for enterprises to avoid double taxation on their profits This timely book contains a comparative analysis of the legal basis for the arm's length principle and the contents of the arm's length rules in US tax law as well as in the OECD Model Tax Convention and Transfer Pricing Guidelines It includes a thorough review of international case law on transfer pricing from the United States Canada Australia United Kingdom Germany France the Netherlands Denmark Sweden and Norway The book ends with an analysis of the issues associated with the application of the arm's length principle for multinational enterprises in a global economy

OECD Tax Policy Studies Taxation and Employment OECD, 2011-10-12 This publication examines the effects of taxation on employment highlights the resulting policy challenges and discusses the ways governments endeavour to address these challenges

Taxing Global Digital Commerce Arthur Cockfield, Walter Hellerstein, Marie Lamensch, 2019-11-07 Digital commerce the use of computer networks to facilitate transactions involving the production distribution sale and delivery of goods and services has grown from merely streamlining relations between consumer and business to a much more robust phenomenon embracing efficient business processes within a firm and between firms Inevitably the related taxation issues have grown as well This latest edition of the preeminent text on the taxation of digital transactions revises updates and expands the book's coverage It includes a detailed and up to date analysis of income tax and VAT developments regarding digital commerce under the OECD and G20 Base Erosion and Profit Shifting BEPS reforms It explores the implications of digital commerce for US state sales and use tax regimes resulting from the 2018 US Supreme Court decision in Wayfair It discusses cross border tax in the United States while continuing to focus on tax developments throughout the world Analysing the practical tax consequences of digital commerce from a multijurisdictional perspective and using examples to illustrate the application of different taxes to digital

commerce transactions the book offers in depth treatment of such topics as the following how tax rules governing cross border digital commerce are increasingly applied to all cross border activities how tax rules and institutional processes have evolved to confront challenges posed by digital commerce how an emerging tax war is developing whereby different countries are unilaterally imposing new tax rules on cross border digital commerce how technology enhances tax and cross border tax information exchanges how technology reduces both compliance and enforcement costs cross border consumption tax issues raised by cloud computing and different approaches to the legal design of VAT place of taxation rules The authors offer insightful views on the likely development of new approaches to taxing cross border digital commerce This edition while building on the analysis of the relationship between traditional tax laws and the Internet in the first edition and its predecessors contains a more explicit and systematic consideration of digital commerce issues and the ongoing policy responses to them Tax professionals and academics everywhere will welcome the important contribution it makes towards the design of cross border tax rules that are both conceptually sound and practical in application A tour de force much larger and richer than its predecessors a massive contribution to the growing literature on the taxation of e commerce Rita de la Feria British Tax Review Provides important understandings for ongoing policy discussions I would warmly recommend P Rendahl World Journal of VAT GST Law

OECD Tax Policy Studies The Distributional Effects of Consumption Taxes in OECD Countries OECD, Korea Institute of Public Finance, 2014-12-10 The report examines the distributional effects of value added tax VAT and excise tax systems in 20 OECD countries and investigates the effectiveness of reduced VAT rates as a redistributive tool

Klaus Vogel on Double Taxation Conventions Ekkehart Reimert, Alexander Rust, 2022-01-18 Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties This article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions DTCs DTCs form the backbone of international taxation but they raise many interpretational questions This market leading work will provide you with the answers Based on the OECD G20 Multilateral Instrument the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC the book also includes relevant case law and scholarly literature up to and including 2020 Previous editions of the Vogel have been routinely relied on by courts around the world including Australia Canada Germany India South Africa the Netherlands and United Kingdom What's new in this edition There have been many important developments in this area since the last edition in 2015 The authors discuss these developments and the effect they will have upon practitioners working in this area They also provide a wealth of new and revised case law along with the DTCs of emerging countries You'll find Reports about major features in the DTC practice of many leading jurisdictions such as the DTC practice of Austria Canada France Germany India the Netherlands Switzerland the UK and the US Sections on divergent country practice covering their national models and networks of bilateral DTCs Thorough analysis of the OECD and UN model as well as the implementation of these models in practice Amendments of

bilateral DTCs textual or in substance on the basis of the 2017 Anti BEPS Multilateral Instrument Coverage of a full range of the latest tax treaties around the world including important treaties between OECD and BRICS countries This new Fifth Edition of Klaus Vogel on Double Taxation Conventions continues to reflect the unchallenged role of the OECD The OECD MC accompanied by the official Commentary guidelines reports and other recommendations has sustained its position as the most important legal instrument in the area of DTCs On occasion the UN MC and Commentary diverge from the OECD texts When this happens the authors deal with the specifics of the UN MC in separate annotations and analyses explaining and making sure you understand the differences How this will help you All the information you need to confidently advise on issues such as the taxation of income taxation of capital and the elimination of double taxation Know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors The editors Professors Ekkehart Reimer and Alexander Rust have worked with the late Professor Vogel as well as an international team of top experts to completely update and enhance the content The writing team comprises Editors Prof Dr Ekkehart Reimer Heidelberg University and Prof Dr Alexander Rust WU Vienna Authors Johannes Becker Federal Ministry of Finance Berlin Alexander Blank University of Erlangen Nuremberg Katharina Blank Federal Ministry of Finance Berlin Michael Blank University of Erlangen Nuremberg Prof Dr Luc De Broe Catholic University of Leuven Laga Prof Dr Axel Cordewener Catholic University of Leuven and Flick Gocke Schaumburg Prof Dr Ana Paula Dourado University of Lisbon Daniela Endres Reich University of Erlangen Nuremberg Prof Dr Werner Haslehner University of Luxembourg Prof Dr Roland Ismer University of Erlangen Nuremberg Prof Dr Eric C C M Kemmeren Tilburg University Prof Dr Georg Kofler WU Vienna Sophia Piotrowski University of Erlangen Nuremberg Prof Dr Ekkehart Reimer Heidelberg University Prof Dr Alexander Rust WU Vienna Annika Streicher WU Vienna Prof Dr Matthias Valta Duesseldorf University Jens Wittendorff Ernst Kamilla Zembala Heidelberg University Global Tax Fairness Thomas Pogge, Krishen Mehta, 2016 This edited work focuses on tax justice and why it is important for peace human rights and a more sustainable future The inequities that currently exist in the global tax system and what can be done about it are addressed **International Taxation of Cloud Computing** Alexander Weisser, 2020-10-07 Cloud computing may be borderless but taxes are territorial It is easy to imagine how the two concepts can clash Much effort has gone into harmonizing tax rules across borders with the result that many jurisdictions have very similar tax rules Even so taxation remains a basic expression of national sovereignty The goal of this thesis is to examine how international tax law applies to the cross border cloud computing business Both multinational providers and customers of cloud computing services are analyzed Reflecting three traditional areas of international tax scholarship the goal could be stated in three questions Which jurisdictions have the right to tax What kinds of cloud computing transactions can be taxed What amount of the profit is taxable In more technical terms this means enquiring into how the use of cloud computing affects the permanent establishment status of taxpayers how the different kinds of cloud

computing transactions are characterized under international double taxation treaties and how the calculation of taxable cloud computing profit is affected by transfer pricing In light of the current political events the thesis also offers recommendations de lege lata through a systematic approach Its first part assesses the current taxation of cloud computing The second part evaluates whether the findings of this initial assessment conform to various superior principles of good rulemaking It identifies which of the present tax rules ought to be adapted The final part considers how the rules could be amended to become more compliant with the superior principles In this way Part I embodies the thesis Part II the antithesis and Part III seeks a synthesis **Addressing Base Erosion and Profit Shifting** OECD,2013-02-12 This report presents studies and data available regarding the existence and magnitude of base erosion and profit shifting BEPS and contains an overview of global developments that have an impact on corporate tax matters **OECD Tax Policy Studies** ,2001

Multinational Enterprises and the Law Peter Muchlinski,2007 Multinational Enterprises and the Law presents the only comprehensive contemporary and interdisciplinary account of the various techniques used to regulate multinational enterprises MNEs at the national regional and multilateral levels In addition it considers the effects of corporate self regulation upon the development of the legal order in this area Split into four parts the book firstly deals with the conceptual basis for MNE regulation explaining the growth of MNEs their business and legal forms the relationship between them and the effects of a globalising economy and society upon the evolution of regulatory agendas in the field Part II covers the main areas of economic regulation including the limits of national and regional jurisdiction over MNE activities controls and liberalization of entry and establishment tax and company and competition law Part III introduces the social dimension of MNE regulation covering labour rights human rights and environmental issues and Part IV deals with the contribution of international law and organizations to MNE regulation and to the control of investment risks covering the main provisions found in international investment agreements and their recent interpretation by international tribunals Customary International Law and Tax Jurisdiction Céline Braumann,2025-02-14 Customary International Law and Tax Jurisdiction Céline Braumann Little attention has been paid to the pervasive effects of customary international law in contemporary issues of international taxation Customary international law influences states bargaining power in treaty negotiations serves as a gap filler for issues not regulated by treaties and informs the interpretation of tax treaties by judges and administrative agencies This study represents the most comprehensive and robust empirical analysis of customary international tax law to date It adds the formerly absent voice of a public international lawyer to the conversation Using a novel and carefully theorized methodology for the identification of customary international law concerning international tax law the author approaches the subject through an assessment of three crucial jurisdictional issues the nexus principle which specifies how a state must be connected to a subject or object to exercise tax jurisdiction the norms that govern the cross border taxation of corporate business profits and the nexus of ownership and control and by extension the role of the corporate veil in contemporary

international tax law A central contribution of this book is its new data set that compares the relevant practice of 80 states providing a much larger and more geographically representative sample than any previous study The book also includes an in depth discussion on how customary limits to tax jurisdiction relate to current reform proposals spearheaded by the OECD G20 Inclusive Framework and by the UN General Assembly as well as unilateral measures such as digital services taxes It thereby furnishes new insights to the debate on their conformity with or divergence from the normative status quo of international tax law At its core this book seeks to foster intra disciplinary dialogue between international tax lawyers and public international lawyers by offering an accessible analysis of a complex interaction a feature that will benefit academics practitioners and policymakers in both fields

The Political Economy of Germany Under Chancellors Kohl and Schröder Jeremy Leaman,2009 While unification has undoubtedly had major effects on Germany's political economy the pattern of current policy making preferences was established at an earlier stage in particular at the beginning of the Kohl era in 1982 This essentially neo liberal pattern can be seen to have dominated the modalities chosen to guide Germany through the process of unification and was mirrored in developments in other OECD countries and in particular within the EU This book demonstrates that the three policy imperatives neo liberal structural reform European monetary integration and unification produced a policy mix which together with other structural economic and demographic factors has had disappointing results in all three areas and hampered Germany's overall economic development

Essays on International Taxation Dhruv Sanghavi,2020-05-06 Fiscally transparent entities and tax treaty eligibility Shefali Goradia Triangular cases the neglected problem in tax treaty law Michael Lang Can tax treaty entitlement provisions for hybrid entities be refined Dhruv Sanghavi Non discrimination provisions in tax treaties Ajay Vohra Two to tango a dance of substance and form Bijal Ajinkya Deconstructing Principal Purpose Test under Article 7 of MLI Mukesh Butani Preventing treaty abuse in the context of multilateral instrument Dinesh Kanabar and Saurabh Shah Taxation of digital economy the journey India and across the world Daksha Baxi Digitalisation of the economy Our perspective on the OECD's Unified Approach Vikram Chand Reflections on the 2019 OECD proposal on Pillar One Guglielmo Maisto Implementation of BEPS and Amendments to Section 9 Radhakishan Rawal Public international law object and purpose MLI BEPS and the OECD Model Tax Convention Clive M Baxter Tax laws through a constitutional prism Arvind P Datar Tax policy as a tool to enable impact investment and improve CSR targeting Meyyappan Nagappan and Nehal Binani Tax system design an analysis of some design choices made by the Indian Income Tax Act 1961 Shreya Rao Through the looking glass resolving tax disputes by arbitration under a bilateral investment treaty H David Rosenbloom

Spillovers in International Corporate Taxation International Monetary Fund,2014-09-05 This paper explores the nature significance and policy implications of spillovers in international corporate taxation the effects of one country's rules and practices on others It complements current initiatives focused on tax avoidance by multinationals notably the G20 OECD project on Base Erosion and Profit

shifting BEPS The paper draws on the IMF s experience on international tax issues with its wide membership including through technical assistance TA and on its previous analytical work to analyze spillovers and how they might be addressed In doing so it goes beyond current initiatives to look at a wide set of possible responses Seeing Like an International Organization André Broome, Leonard Seabrooke, 2017-12-22 This book contributes to the study of International Organizations IOs by providing a sharp focus on how IOs analytic institutions interact with states over key policy issues Analytic institutions include the areas departments committees adjudicatory bodies and others housed by or linked to IOs that develop the cognitive framework for identifying understanding and solving policy problems Analytic institutions make the state legible to IOs and are the key means for how IOs see their member states shaping how international political and economic problems are understood This book investigates why seeing like an IO matters through cases on leading organizations for global economic governance including the International Monetary Fund the World Bank the Bank for International Settlements the Organisation for Economic Co Operation and Development and the World Trade Organization The contributors demonstrate the benefits of studying IOs from the inside out to enrich our understanding of why issues in the international political economy are governed the way they are This book was published as a special issue of New Political Economy

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