In Search of an International Tax System in a Post-BEPS Tax Competition

The author claims that the conflicts of qualification under tax treaties may result from the lack of a clear borderline between business income and investment income, with potential remedies existing to resolve this problem. To analyze this problem, the article highlights the general roots of the distinction between different income categories and then specifically addresses the category of business income and investment income, initially discussing the general problem of the need to distinguish between different concepts in the law of international taxation. The author then discusses specific and concrete cases that have developed in each jurisdiction with respect to each management that may cause conflicts of classification in some cases to tax treaty is applied. The article then introduces two additional tax approaches that aim to resolve conflicts of classification, namely the principle of common characterization and the new approach to article 23A/B OECD-MC (2019), with respect to their application in the field of tax classification. The approaches are then explored in case studies, followed by a discussion of the results and potential limitations.

Unleashing Paradigm Shifts: Hybrid Entities – Finding Three Alternatives for Coordination

Paradigms can be characterized as the BEPS project, ignoring hybrid entities in treaties, is可持续的. Accordingly, in many countries, the problem of determining what qualifies as business income or investment income is being investigated, with potential remedies existing to resolve this problem. To analyze this problem, the article highlights the general roots of the distinction between different income categories and then specifically addresses the category of business income and investment income, initially discussing the general problem of the need to distinguish between different concepts in the law of international taxation. The author then discusses specific and concrete cases that have developed in each jurisdiction with respect to each management that may cause conflicts of classification in some cases to tax treaty is applied. The article then introduces two additional tax approaches that aim to resolve conflicts of classification, namely the principle of common characterization and the new approach to article 23A/B OECD-MC (2019), with respect to their application in the field of tax classification. The approaches are then explored in case studies, followed by a discussion of the results and potential limitations.

Resistance to the Relevance of the Principal Purpose Test in the Multilateral Instrument

The principal purpose test (PPT) is a cornerstone of the OECD’s Base Erosion and Profit Shifting (BEPS) project, which has been adopted by nearly all countries that have adhered to the OECD’s recommendations. This article assesses the feasibility of the main features of the PPT as a general anti-treaty avoidance rule (GATAR) to check the feasibility of these concepts in the PPT. Material weaknesses are pointed out, as well as their potential as a legal instrument for the implementation of the PPT. The article assesses the feasibility of the main fault lines of the PPT as a general anti-treaty avoidance rule (GATAR) to be included in the list of the faults of the treaty and that the national jurisdiction limits its jurisdiction to protect the foreign country from the perspective, whether the PPT will prevail, where it can be another, and not the only, possible prejudicial path when compared to the OECD approach of resolving tax disputes, but also its main reasons and why it is possible, together with the other tax obligations.

Income Classification Alternatives After the FATF Project

Classification of income is fundamental for tax systems to be able to determine whether a person is a resident of the state for tax purposes. The income classification rules of the home state are then examined, followed by a discussion of the results and potential limitations.