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Download Cfc Legislation Tax Treaties And Ec Law books, Compilation of 23 national reports dealing with domestic CFC provisions and the influence of tax treaties and EC law on CFC legislation and a summarising general report, originating from a joint conference on CFC legislation in Rust (Austria) from 3-6 July 2003.

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Control of the foreign company is defined, in the U.S., according to the percentage of shares owned by U.S. citizens. Controlled foreign corporation (CFC) laws work alongside tax treaties to...

Controlled Foreign Corporation (CFC) Definition

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CFC Legislation, Tax Treaties and EC Law - Google Books

CFC (Controlled Foreign Company) legislation is one of the unilateral defence measures against tax evasion used by most OECD member states. The objective of CFC legislation is to protect the domestic tax base from erosion, caused by the outflow of capital to low tax jurisdictions. Katarina Lif Burren Suzanne Lauritzen Jourdan.

CFC Legislation in an International Tax Perspective

Taxation according to CFC rules could lead to income being taxed in the shareholder residence state even though the taxing right on the income is divided to the company state due to a double tax treaty. In this case it seems like double taxation could occur, which could be contrary to the aim of double tax treaties.

CFC rules and double tax treaties

The item CFC legislation : domestic provisions, tax treaties and EC law represents a specific, individual, material embodiment of a distinct

intellectual or artistic creation found in International Bureau of Fiscal Documentation. This item is available to borrow from 1 library branch.

CFC legislation : domestic provisions, tax treaties and EC ...

2.5 CFC-Legislation and Tax Treaties 16 2.6 C-196/04 Cadbury Schweppes 16 2.6.1 Facts of the Case 17 2.6.2 AGs Opinion 18 2.6.3 The Courts Decision 19 2.6.4 Conclusion of the Judgement 21 2.7 C-201/05 CFC and Dividend Group Litigation Case 21 2.8 C-203/05 Vodafone2 22 3 NATIONAL LEGISLATIONS 23 ...

CFC-legislation, the Freedom of Establishment and Tax ...

The CFC legislation is drafted in a way that it does not affect the application of the income and the corporate income tax code. The CFC tax is designed as an additional special tax which does not influence other taxes. For income and corporate income tax purposes the income attribution is not altered.

CFC legislation and EC law - Ideff

• CFC taxation in a nutshell • Need and purpose • Development and spread • OECD/G20 BEPS Project, Action 3 • Building blocks • EU Law and CFC legislation • Primary Law • ATA Directive • CCCTB • CFC rules and tax treaties • A Nordic perspective • Conclusions Discussion based on a case Discussion Very briefly If time allows

CFC Legislation An EU, BEPS and Nordic Perspective

CFC legislations are common to most OECD Member States. They are introduced to combat tax evasion by shifting profits to corporations situated in low tax jurisdictions. Without the introduction of CFC legislations, residents are free to set up corporations abroad to lower their tax burden.

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The CFC amount is determined according to the provisions of German tax law, i.e. the income determination of the CFC under foreign law is adapted to German tax law via modifications to income (section 10(3) of the FTTA).

Recent Developments in the German Tax Treatment of CFCs

The CFC provisions in Germany (§§ 7-14 AStG, Foreign Tax Act) apply to both individual and corporate shareholders of a controlled foreign company. Such shareholders must include in their currently taxable income as a deemed dividend their share of passive income if two tests are met: German residents control the non-German corporation and

Controlled foreign corporation - Wikipedia

avoidance rules. The issue then arises as to what is the impact of tax treaties on such domestic anti-avoidance rules. In general, it is accepted that tax treaties are rules that limit domestic law and if a conflict arises between the domestic law and tax treaty – the latter prevails.

The Interaction of Domestic Anti-Avoidance Rules with Tax ...

legislation was introduced in Germany - the United States was the only country using CFC legislation.¹²² Few conflicts existed between the United States CFC legislation and its tax treaties because virtually all its tax treaties contained a savings clause that permitted the United States to.

Resolving the conflict between 'controlled foreign company ...

CFC legislation, tax treaties, and EC law. [Michael Lang;] -- "Twenty-three National Reports from nearly all EU countries as well as Australia, the

Czech Republic, Estonia, Hungary, Israel, Lithuania, New Zealand and Norway deal with domestic CFC provisions and ...

CFC legislation, tax treaties, and EC law (Book, 2004 ...

01 May 2004 - Examines the new CFC legislation and compares it with the former CFC regime. The article also considers whether the new CFC legislation is compatible with Sweden's tax treaties and with EC law.

New CFC legislation in Sweden - IBFD

The law provides certain exemptions for CFCs with low accounting profits or a low profit margin or where the CFC pays a comparatively higher amount of tax in its territory than it would have paid back home. A one-year grace period is also allowed in respect of newly acquired CFCs where certain conditions apply.

Tax Law - Controlled Foreign Companies Rule | Deloitte ...

According to the prevailing opinion in this trial, Brazilian CFC legislation violates tax treaties and the principle of good faith that must rule international relations. The obligation to observe tax treaties, established by article 27 of the UN Vienna Convention on the Law of Treaties (1969), was also referred to in the decision.

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