

# Summary of Contents

Preface	xxi
List of Abbreviations	xxiii
CHAPTER 1 Introduction	1
CHAPTER 2 Overview of International Taxation	11
CHAPTER 3 Examples of Country Tax Systems	29
CHAPTER 4 Manufacturing	77
CHAPTER 5 Procurement Companies	91
CHAPTER 6 Distribution and Regional Sales Companies	97
CHAPTER 7 Shipping and Air Transport	101
CHAPTER 8 Value Added Tax	105
CHAPTER 9 Customs Duties and Tariffs	111

Summary of Contents

CHAPTER 10	
The Digital Economy	125
CHAPTER 11	
Social Security Taxes	133
CHAPTER 12	
Tax Incentives	137
CHAPTER 13	
Taxation Issues for Dividends and Profit Distributions	143
CHAPTER 14	
Taxation Issues for Funding and Interest Flows	155
CHAPTER 15	
Group Restructures and Taxation Issues for Capital Gains	161
CHAPTER 16	
R&D and Intellectual Property	167
CHAPTER 17	
Treasury and In-House Banking Companies	175
CHAPTER 18	
Group Insurance Companies: Captive Insurance	183
CHAPTER 19	
Taxation Issues for Mergers and Acquisitions	187
CHAPTER 20	
Acquisitions and Sale and Purchase Agreements	201
CHAPTER 21	
Tax Due Diligence for Mergers and Acquisitions	207
CHAPTER 22	
Asset Leasing	213
CHAPTER 23	
Derivatives: Options, Forwards and Swaps	221
CHAPTER 24	
Interest Deductions in Subsidiaries and Thin Capitalisation	227

Summary of Contents

CHAPTER 25	
Tax Havens and Controlled Foreign Corporations Rules	235
CHAPTER 26	
Introduction to Transfer Pricing	249
CHAPTER 27	
Transfer Pricing Issues for Manufacturing and Distribution	283
CHAPTER 28	
Intangibles and Transfer Pricing	289
CHAPTER 29	
Intra-group Services and Transfer Pricing	297
CHAPTER 30	
Loan Financing, Interest Payments and Transfer Pricing	303
CHAPTER 31	
General Conclusions	307
CASE STUDIES	309
CASE STUDY 1	
International Tax Issues: Investing into Malaysia	311
CASE STUDY 2	
Permanent Establishments and Sales Activities	315
CASE STUDY 3	
Tax Residence and Domestic Tax Laws	319
CASE STUDY 4	
Permanent Establishments and Manufacturing	323
CASE STUDY 5	
Repatriating Profits: Tax Treaties and Domestic Tax Laws	343
CASE STUDY 6	
Asset Acquisitions and Mergers and Acquisitions Planning	347
CASE STUDY 7	
Analysis of Due Diligence Reports for Mergers and Acquisitions	351

Summary of Contents

CHAPTER 10	
The Digital Economy	125
CHAPTER 11	
Social Security Taxes	133
CHAPTER 12	
Tax Incentives	137
CHAPTER 13	
Taxation Issues for Dividends and Profit Distributions	143
CHAPTER 14	
Taxation Issues for Funding and Interest Flows	155
CHAPTER 15	
Group Restructures and Taxation Issues for Capital Gains	161
CHAPTER 16	
R&D and Intellectual Property	167
CHAPTER 17	
Treasury and In-House Banking Companies	175
CHAPTER 18	
Group Insurance Companies: Captive Insurance	183
CHAPTER 19	
Taxation Issues for Mergers and Acquisitions	187
CHAPTER 20	
Acquisitions and Sale and Purchase Agreements	201
CHAPTER 21	
Tax Due Diligence for Mergers and Acquisitions	207
CHAPTER 22	
Asset Leasing	213
CHAPTER 23	
Derivatives: Options, Forwards and Swaps	221
CHAPTER 24	
Interest Deductions in Subsidiaries and Thin Capitalisation	227

Summary of Contents

CHAPTER 25	
Tax Havens and Controlled Foreign Corporations Rules	235
CHAPTER 26	
Introduction to Transfer Pricing	249
CHAPTER 27	
Transfer Pricing Issues for Manufacturing and Distribution	283
CHAPTER 28	
Intangibles and Transfer Pricing	289
CHAPTER 29	
Intra-group Services and Transfer Pricing	297
CHAPTER 30	
Loan Financing, Interest Payments and Transfer Pricing	303
CHAPTER 31	
General Conclusions	307
CASE STUDIES	309
CASE STUDY 1	
International Tax Issues: Investing into Malaysia	311
CASE STUDY 2	
Permanent Establishments and Sales Activities	315
CASE STUDY 3	
Tax Residence and Domestic Tax Laws	319
CASE STUDY 4	
Permanent Establishments and Manufacturing	323
CASE STUDY 5	
Repatriating Profits: Tax Treaties and Domestic Tax Laws	343
CASE STUDY 6	
Asset Acquisitions and Mergers and Acquisitions Planning	347
CASE STUDY 7	
Analysis of Due Diligence Reports for Mergers and Acquisitions	351

## Summary of Contents

---

CASE STUDY 8 Group Funding and Treasury Structures	357
CASE STUDY 9 Manufacturing, Distribution and Group Transfer Pricing	359
CASE STUDY 10 Group Intellectual Property and Transfer Pricing	363
APPENDICES	369
APPENDIX I OECD Model Tax Convention 2014 – Condensed Version	371
APPENDIX II North American Free Trade Agreement (NAFTA) – Summary	391
APPENDIX III North American Free Trade Agreement (NAFTA) – Summary of Terms	395
APPENDIX IV North America Free Trade Agreement (NAFTA) – Extracts	401
APPENDIX V European Union – Union Customs Code	413
APPENDIX VI European Union – Union Customs Code	425
Table of Cases	435
Table of Statutes and Directives	437
Table of Treaties and International Agreements	441
Index	443

## Table of Contents

Preface	xxi
List of Abbreviations	xxiii
CHAPTER 1	
Introduction	1
§1.01 Manufacturing and Distribution	1
§1.02 Largest Exporting Countries	2
§1.03 Largest Importing Countries	4
§1.04 Largest Manufacturing Groups	5
CHAPTER 2	
Overview of International Taxation	11
§2.01 Introduction	11
§2.02 Mergers and Acquisitions	12
§2.03 Dividend, Interest and Royalty Flows	13
§2.04 Taxation Issues for Hedging	14
§2.05 Corporate Income Tax	16
§2.06 Essential Terms of Tax Treaties	17
§2.07 Multinational Groups and Transfer Pricing	21
§2.08 Related Accounting Issues	22
§2.09 Group Tax Planning and Anti-avoidance Provisions	23
§2.10 Base Erosion and Profit Shifting: The OECD BEPS Action Plan	24
§2.11 Tax Risk Management	26
CHAPTER 3	
Examples of Country Tax Systems	29
§3.01 Introduction	29
§3.02 Australia	31
§3.03 Brazil	35

§3.04	Canada	37
§3.05	China	39
§3.06	France	41
§3.07	Germany	43
§3.08	India	46
§3.09	Indonesia	48
§3.10	Italy	49
§3.11	Japan	51
§3.12	Korea	53
§3.13	Mexico	54
§3.14	Netherlands	56
§3.15	Philippines	59
§3.16	Russia	60
§3.17	Singapore	62
§3.18	Taiwan	64
§3.19	Thailand	66
§3.20	United Kingdom	67
§3.21	United States	71
§3.22	Vietnam	75
CHAPTER 4		
Manufacturing		
§4.01	Introduction	77
§4.02	Supply Chain Management	77
§4.03	Hub and Spoke Structures	78
§4.04	Group Manufacturing Subsidiary: Entrepreneur and Full Fledged Manufacturer	80
§4.05	License Manufacturing	81
	[A] Introduction	81
	[B] Taxation Issues	82
	[C] Licensing and Related Developments	83
§4.06	Contract Manufacturing	84
	[A] Introduction	84
	[B] Contract Manufacturing and the OECD Model Tax Treaty: Dependent Agent Issue	85
	[C] Contract Manufacturing and Developments on Permanent Establishments	85
	[1] The United Nations Model Tax Treaty	85
	[2] The OECD BEPS Action Plan	86
§4.07	Toll Manufacturing	87
	[A] Introduction	87
	[B] Tolling and the OECD Model Tax Treaty: The Local Activities and Dependent Agent Issues	88

[C]	Tolling and Developments on Permanent Establishments	89
[1]	The United Nations Model Tax Treaty	89
[2]	The OECD BEPS Action Plan	90
CHAPTER 5		
Procurement Companies		
§5.01	Introduction	91
§5.02	Group Procurement Structure Example	93
§5.03	Country Examples	94
	[A] Swiss Branch of a Netherlands Co Example	94
	[B] Hong Kong Example	94
	[C] Singapore Example	94
CHAPTER 6		
Distribution and Regional Sales Companies		
§6.01	Introduction	97
§6.02	Regional Sales Companies	98
§6.03	Commissionaire Structures	98
§6.04	Limited Risk Buy/Sell Structures	99
CHAPTER 7		
Shipping and Air Transport		
§7.01	Introduction	101
§7.02	The OECD Model Tax Treaty and Other Tax Treaties	101
§7.03	The United Nations Model Tax Treaty	102
§7.04	VAT on Shipping and Air Transport	102
§7.05	Other Charges on Shipping and Air Transport	103
CHAPTER 8		
Value Added Tax		
§8.01	Introduction	105
§8.02	VAT Planning	106
	[A] Maximising VAT Recovery	106
	[B] Invoicing and Tax Points	108
	[C] Other VAT Planning Approaches	109
§8.03	European VAT: Central Billing Agencies	110
CHAPTER 9		
Customs Duties and Tariffs		
§9.01	Introduction	111
§9.02	Customs Duty Provisions	111
§9.03	Bilateral Trade Agreements, Free Trade Areas, and Customs Unions	114
	[A] Preferential Tariffs: Introduction	114
	[B] Most Favoured Nation Tariffs (MFN)	116

## Table of Contents

[C]	Bound Tariffs	116
[D]	Effectively Applied Tariffs	117
§9.04	Customs Duties and Royalties	117
§9.05	Customs Duty Planning	118
§9.06	Proposed Trade Agreements	120
[A]	Transatlantic Trade and Investment Partnership (TTIP)	120
[B]	Trans-Pacific Partnership Agreement	122
CHAPTER 10		
	The Digital Economy	125
§10.01	Introduction	125
§10.02	International Taxation Issues	126
§10.03	The OECD BEPS Action Plan	128
[A]	Minimisation of Tax in the Market Country	128
[B]	Low or No Withholding Tax at Source	129
[C]	Low or No Taxation for the Recipient, and No Current Taxation for the Parent	129
§10.04	Other Recent Developments	130
[A]	European Union	130
[B]	Australia	130
[C]	United Kingdom	131
CHAPTER 11		
	Social Security Taxes	133
§11.01	Introduction	133
§11.02	Country Examples	133
[A]	Australia	133
[B]	Brazil	134
[C]	China	134
[D]	Germany	134
[E]	India	135
[F]	Japan	135
[G]	Netherlands	135
[H]	United Kingdom	136
[I]	United States	136
CHAPTER 12		
	Tax Incentives	137
§12.01	Introduction	137
§12.02	Scope of Tax Incentives	137
[A]	Reduced Corporate Income Tax Rate	137
[B]	Tax Loss Carry-Forwards	138
[C]	Tax Holidays	138
[D]	Investment Allowances	139
[E]	Investment Tax Credits	139

## Table of Contents

[F]	Reduced Taxes on Dividends and Interest Paid Abroad	140
[G]	Preferential Treatment of Long-Term Capital Gains	140
[H]	Deductions for Qualifying Expenses	140
[I]	Reduced or Eliminated Tariffs	140
[J]	Employment-Based Deductions	141
[K]	Tax Credits for Value Addition	141
[L]	Tax Reductions/Credits for Foreign Hard Currency Earnings	141
§12.03	Conclusions	142
CHAPTER 13		
	Taxation Issues for Dividends and Profit Distributions	143
§13.01	Introduction	143
§13.02	Subsidiaries: Dividends	144
[A]	Overview	144
[B]	Tax Analysis	144
[C]	Considerations	145
[D]	Potential Benefits	145
§13.03	Dividends: Withholding Tax Exemptions	146
[A]	Tax Treaties	146
[B]	European Union	146
[C]	Collective Investment Schemes	146
§13.04	Dividends: Participation Exemptions and Foreign Tax Credits	147
[A]	Introduction	147
[B]	Australia	148
[C]	France	148
[D]	Germany	148
[E]	Italy	149
[F]	Netherlands	149
[G]	United Kingdom	149
[H]	United States - Foreign Tax Credits	150
§13.05	The OECD BEPS Action Plan and Hybrid Arrangements	151
§13.06	Alternatives to Dividends: Return of Capital	152
§13.07	Branches and Profit Repatriation	153
[A]	Overview	153
[B]	Tax Analysis	154
[C]	Considerations	154
[D]	Potential Benefits	154
CHAPTER 14		
	Taxation Issues for Funding and Interest Flows	155
§14.01	Issues and Planning	155
§14.02	Interest Withholding Tax Reductions and Exemptions	156
[A]	Tax Treaties	156
[B]	The European Union	157

[C] Australia	157
[D] United Kingdom	157
[E] United States	158
§14.03 Branches and Head Office Funding Costs	158
§14.04 The OECD BEPS Action Plan and Hybrid Arrangements	159
CHAPTER 15	
Group Restructures and Taxation Issues for Capital Gains	161
§15.01 Introduction	161
§15.02 Offshore Holding Company Example	162
[A] Overview	162
§15.03 Treaty Protection Example	163
[A] Considerations	163
§15.04 Examples of Related Tax Treaties	164
[A] Netherlands/Denmark	164
[B] Australia	164
§15.05 The OECD Model Tax Treaty	165
CHAPTER 16	
R&D and Intellectual Property	167
§16.01 R&D and Intellectual Property in Manufacturing	167
§16.02 Research and Development Tax Concessions	169
[A] The Netherlands: Innovation Box Regime	170
[B] Luxembourg	170
[C] United Kingdom: Patent Box Regime	171
§16.03 Swiss Intellectual Property Branch	171
§16.04 Research and Development Planning	173
CHAPTER 17	
Treasury and In-House Banking Companies	175
§17.01 Introduction	175
§17.02 Tax Issues	176
§17.03 Multinational Lending Structures	178
[A] Introduction	178
[B] Treasury Companies: Equity Example	178
[C] Treasury Companies: Debt Example	179
§17.04 In-House Banking	180
§17.05 The OECD BEPS Action Plan and Interest Deductions	181
CHAPTER 18	
Group Insurance Companies: Captive Insurance	183
§18.01 Captive Insurance Structures	183
§18.02 The OECD BEPS Action Plan and Captive Insurance	184

CHAPTER 19	
Taxation Issues for Mergers and Acquisitions	187
§19.01 Introduction	187
§19.02 Whether to Acquire Target Assets or Target Company Shares	188
§19.03 Debt Push-Down Structures and Interest Deductions	189
§19.04 Depreciation Allowances and Asset Step Up	193
[A] Introduction	193
[B] Upstream Mergers and Asset Step Up	194
[C] Tax Relief for Share or Asset Sales	195
§19.05 The Use of Carry-Forward Tax Losses	196
[A] Introduction	196
[B] Carry-Forward Tax Losses: Downstream Merger	197
§19.06 Tax Reliefs for Mergers and Acquisitions	198
[A] Example Structure: Share Exchange	198
[B] European Union	199
[C] United Kingdom	199
[D] United States	199
CHAPTER 20	
Acquisitions and Sale and Purchase Agreements	201
§20.01 Introduction	201
§20.02 Taxation Issues for Review	203
§20.03 Seller Warranties in Share Sale and Purchase Agreements	204
§20.04 Grossing Up Where the Seller Imposes Their Tax on the Buyer	205
§20.05 Indemnity Clauses and Buyer Protection from the Seller's Tax	205
CHAPTER 21	
Tax Due Diligence for Mergers and Acquisitions	207
§21.01 Introduction	207
§21.02 Information Request List for Buyers	209
§21.03 Financial Modelling the Acquisition	210
§21.04 Tax Disputes and Deferred Tax Balances	210
CHAPTER 22	
Asset Leasing	213
§22.01 Introduction	213
[A] Lease Classification	213
[B] Commercial Benefits of Leasing	214
[C] Related Tax Issues	214
[D] VAT and Transfer Taxes	215
[E] Specific Leasing Structures	216
§22.02 Permanent Establishment Issues for Operating Leasing	217
§22.03 Sale and Leaseback Arrangements	218
§22.04 Investors and Cross-Border Leasing Structures	220

CHAPTER 23	
Derivatives: Options, Forwards and Swaps	221
§23.01 Introduction	221
§23.02 Related International Financial Reporting Standards	222
§23.03 Taxation of Options	222
§23.04 Taxation of Forwards and Futures	223
§23.05 Taxation of Swaps	223
[A] Introduction	223
[B] Insurance and Credit Default Swaps	224
[C] Synthetic Investments and Total Return Swaps	224
[D] Contract for Differences	224
§23.06 Withholding Tax Issues for Swap Contracts	225
[A] Interest Withholding Tax	225
[B] Dividend Withholding Tax	225
CHAPTER 24	
Interest Deductions in Subsidiaries and Thin Capitalisation	227
§24.01 Introduction	227
§24.02 Country Examples	228
[A] Australia: Thin Capitalisation	228
[B] Denmark: Interest Barrier Rules	229
[C] France: Thin Capitalisation	229
[D] Germany: Interest Barrier Rules	229
[E] Italy: Interest Limits	229
[F] Netherlands: Participation Debt Limitation	230
[G] United States: Thin Capitalisation	230
[H] United Kingdom: Thin Capitalisation	230
[I] United Kingdom: Worldwide Debt Cap	231
[J] United Kingdom: Anti-arbitrage Potential Interest Limits	231
§24.03 European Union Considerations: Freedom of Establishment	231
§24.04 The OECD BEPS Action Plan and Interest Deductions	232
§24.05 Thin Capitalisation Planning	233
CHAPTER 25	
Tax Havens and Controlled Foreign Corporations Rules	235
§25.01 Introduction	235
§25.02 Examples of Country CFC Provisions	236
[A] United States Provisions: Subpart F	236
[B] United Kingdom CFC Provisions	237
[C] European Union Issues: The Cadbury Schweppes Case	237
§25.03 Tax Havens and the Participation Exemption	239
§25.04 Issues for the Group Holding Company	240
§25.05 The Double Irish Dutch Sandwich	240
§25.06 CFC Provisions and the Group Finance Company	242
[A] Overview	242

[B] Tax Analysis	242
[C] Issues	242
§25.07 United States Check-the-Box Provisions	243
§25.08 The OECD BEPS Action Plan – CFC Provisions	243
[A] Definition of a CFC	244
[B] Threshold Requirements	244
[C] Definition of Control	244
[D] Definition of CFC Income	244
[E] Rules for Computing Income	245
[F] Rules for Attributing Income	245
[G] Rules to Prevent or Eliminate Double Taxation	246
§25.09 CFC Planning	246
CHAPTER 26	
Introduction to Transfer Pricing	249
§26.01 Introduction	249
[A] OECD Approaches	250
[B] The United Nations Transfer Pricing Manual	251
§26.02 Essential Transfer Pricing Methods	251
[A] Examples of Transfer Pricing Methods	252
[B] Comparable Uncontrolled Price	252
[C] Resale Price Method	252
[D] Cost Plus Method	252
[E] Profit Split Method	253
[F] Transactional Net Margin Method	253
[G] Summary of Method Examples	254
§26.03 The Process of Selecting the Transfer Pricing Method	254
[A] Functional Analysis	254
[1] Dixon's Case	256
[2] The Roche Products Case	256
[3] The SNF Case	257
[B] OECD BEPS Changes to the Selection of Transfer Pricing Method	257
§26.04 Examples of Country Transfer Pricing Provisions	257
[A] Australia	258
[B] Netherlands	259
[C] United Kingdom	260
[D] United States	262
[1] Tangible Goods	265
[2] Intangible Goods	265
[3] Services	265
[4] Platform Contribution Transactions (PCTs) (Cost Sharing)	265
§26.05 Transfer Pricing and Permanent Establishments	266
[A] Introduction	266
[B] General Business Activities	266



[C] The Financial Sector	267
§26.06 Transfer Pricing Documentation and Audits	269
[A] Documentation Requirements	269
[B] Selection for Audit and Some Suggested Responses	269
[C] Approaches to Dispute Resolution	270
[D] Competent Authority Procedures and Offsetting Adjustments	270
[E] OECD BEPS Action Plan: Documentation and Country-by-Country Reporting	271
§26.07 Transfer Pricing and Tax Treaties	272
[A] General Provision	272
[B] Branches and Transfer Pricing	273
[C] Interest Expenses and Tax Treaties	274
[D] The Mutual Agreement Procedure	275
§26.08 The GlaxoSmithKline Case	275
§26.09 The Advance Pricing Agreement Process	276
[A] Comments	276
[B] APA Procedures in the United States	277
[1] Bilateral APAs and Competent Authority Procedures	278
[C] The European Union Common Approach	279
§26.10 Transfer Pricing Arbitration Procedures	280
[A] Introduction: The Issue with MAP	280
[B] European Union Arbitration	281
[C] The OECD BEPS Action Plan Arbitration Proposals	281
CHAPTER 27	
Transfer Pricing Issues for Manufacturing and Distribution	283
§27.01 Introduction	283
§27.02 The Comparables Issue in Practice	283
§27.03 The Residual Profit Analysis Issue	284
[A] Implications of the Residuals Approach	285
§27.04 Location Specific Advantages	286
§27.05 The OECD BEPS Proposals: Global Value Chains and the Profit Split Method	287
CHAPTER 28	
Intangibles and Transfer Pricing	289
§28.01 The OECD and Intangibles	289
[A] The OECD Guidelines	289
[B] United States Regulations for Intangibles	291
[C] The Use of Comparables Software for Royalties	291
[D] The Residual Profit Issue	292
§28.02 Intellectual Property in Manufacturing and Distribution	293
[A] Manufacturing and Trademarks	293
§28.03 The Transfer of IP and the OECD Guidelines	293
§28.04 The OECD BEPS Proposals and Intangibles	294

CHAPTER 29	
Intra-group Services and Transfer Pricing	297
§29.01 Introduction	297
§29.02 The <i>Dow Sverige</i> case and Head Office Charges	299
[A] Overview	299
§29.03 The Use of Allocation Keys	300
§29.04 The OECD BEPS Proposals and Allocation Keys	301
CHAPTER 30	
Loan Financing, Interest Payments and Transfer Pricing	303
§30.01 Introduction	303
§30.02 Analysing Group Loans	304
§30.03 The OECD BEPS Proposals and Group Financing	305
CHAPTER 31	
General Conclusions	307
Case Studies	309
CASE STUDY 1	
International Tax Issues: Investing into Malaysia	311
CASE STUDY 2	
Permanent Establishments and Sales Activities	315
CASE STUDY 3	
Tax Residence and Domestic Tax Laws	319
CASE STUDY 4	
Permanent Establishments and Manufacturing	323
CASE STUDY 5	
Repatriating Profits: Tax Treaties and Domestic Tax Laws	343
CASE STUDY 6	
Asset Acquisitions and Mergers and Acquisitions Planning	347
CASE STUDY 7	
Analysis of Due Diligence Reports for Mergers and Acquisitions	351
CASE STUDY 8	
Group Funding and Treasury Structures	357
CASE STUDY 9	
Manufacturing, Distribution and Group Transfer Pricing	359

## Table of Contents

---

CASE STUDY 10 Group Intellectual Property and Transfer Pricing	363
APPENDICES	369
APPENDIX I OECD Model Tax Convention 2014 – Condensed Version	371
APPENDIX II North American Free Trade Agreement (NAFTA) – Summary	391
APPENDIX III North American Free Trade Agreement (NAFTA) – Summary of Terms	395
APPENDIX IV North America Free Trade Agreement (NAFTA) – Extracts	401
APPENDIX V European Union – Union Customs Code	413
APPENDIX VI European Union – Union Customs Code	425
Table of Cases	435
Table of Statutes and Directives	437
Table of Treaties and International Agreements	441
Index	443

## Preface

This book introduces and discusses international tax issues relating to manufacturing and distribution. The book is intended to benefit accountants, lawyers, economists, financial managers and government officials by explaining practical manufacturing and distribution international tax issues. These issues include examples of country tax regimes, manufacturing issues including export and investment tax incentives, permanent establishment issues relating to contract manufacturing and tolling structures, VAT and customs duties, and international tax issues relating to interest and dividend flows, capital gains, and foreign tax credits. The book reviews related topics, including management of intellectual property, mergers and acquisitions, group treasury operations, and transfer pricing issues. The book includes updates on the most recent international tax developments affecting manufacturing and distribution, including the OECD Action Plan on Base Erosion and Profit Shifting (BEPS), and unilateral measures against tax avoidance including the latest United Kingdom measures relating to the digital economy introduced in 2015.

The book is based on courses on international taxation and law that I have presented in London, Aberdeen, Durham, Jersey, Paris, Nice, Amsterdam, Zurich, Lugano, Limassol, Copenhagen, Warsaw, Hong Kong, Singapore, Kuala Lumpur, Sydney, Melbourne, Canberra, Perth, Sao Paulo, Rio de Janeiro, Mexico City and Houston.

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Questions and comments on this publication are very welcome. Contact details: [j.abrahamson@sheltonsgroup.com](mailto:j.abrahamson@sheltonsgroup.com) ([www.sheltonsgroup.com](http://www.sheltonsgroup.com))

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