

Contents

	<i>Page</i>
<i>Preface</i>	<i>v</i>
<i>Abbreviations</i>	<i>ix</i>
<i>Glossary</i>	<i>xi</i>
<i>Table of Statutes</i>	<i>xxi</i>
<i>Table of Statutory Instruments</i>	<i>xxiii</i>
<i>Table of European Legislation</i>	<i>xxv</i>
<i>Table of Cases</i>	<i>xxix</i>
Chapter 1 Introduction to Taxation	1
Chapter 2 Introduction to International Taxation	20
Chapter 3 The Right to Tax Individuals	48
Chapter 4 The Right to Tax Companies	76
Chapter 5 The Double Tax Problem	94
Chapter 6 Double Tax Relief in Practice	110
Chapter 7 Double Tax Treaties	143
Chapter 8 Internationally Mobile Employees	208
Chapter 9 Permanent Establishments	226
Chapter 10 Taxation of Cross-border Services	291
Chapter 11 Structuring a Foreign Expansion	323
Chapter 12 Finance, Treasury Management and Tax Arbitrage	347
Chapter 13 Transfer Pricing Practice	412
Chapter 14 Transfer Pricing Administration	462
Chapter 15 Improper Use of Tax Treaties	476
Chapter 16 Introduction to Tax Havens	526
Chapter 17 Controlled Foreign Companies	549
Chapter 18 Tax Evasion	591
Chapter 19 Tax Planning Strategies of Multinational Groups	635
Chapter 20 European Corporation Tax Issues	664
Chapter 21 VAT, Customs, and Excise Duties	725
Chapter 22 Tax and Development	767
Appendix Articles of the OECD Model Tax Convention on Income and Capital	 785
<i>Index</i>	<i>807</i>