

Studies on International Fiscal Law

by the International Fiscal Association

Volume 93b

Subject 2

New tendencies in tax treatment of cross-border interest of
corporations

¹•
General Reporter: Pascal Hinny (Switzerland)

c
Discussion Leader: Brian J. Arnold (Canada)

Table of contents*

I.	<i>General Report</i>	15
	- <i>Pascal Hinny (Switzerland)</i>	
• II.	<i>IFA Branch Reports</i>	
	Argentina	53
	- <i>Danp M. Rajmilovich</i>	
	Australia	81
	- <i>Chloe Burnett</i>	
	Austria	103
	- <i>Yvonne Schuchter</i>	
	Belgium	127
	- <i>Stephane Martin</i>	
	- <i>Patrick S'met</i>	
	Brazil	151
	- <i>Christian Clarke de Ulhoa Canto</i>	
	- <i>Pedro Vianna de Ulhoa Canto</i>	
	Canada	173
	- <i>Brian. Mustard</i>	
	- <i>Jeffrey Trossman</i>	
	Chile	197
	- <i>Mirenchu Munoz M.</i>	

* The views expressed are those of the authors and not necessarily those of the respective IFA Branches or the International Fiscal Association

Colombia	221
- <i>Martin Acero Salazar</i>	
Czech Republic	243
- <i>Karel Englis</i>	
Denmark	267
- <i>Spren Friis Hansen</i>	
- <i>Jeppe R. Stokholm</i>	
Finland	277
- <i>Tomi Viiitala</i>	
France	289
- <i>Raphael Coin</i>	
Germany	313
- <i>Andreas Striegel</i>	
India	343
- <i>Vikram Bohra</i>	
- <i>Yogesh Thar</i>	
Israel	365
- <i>Naama Baram</i>	
- <i>Doron Herman</i>	
Italy	381
- <i>Paolo Arginelli</i>	
Korea, Republic of	405
<i>Yoon Oh</i>	
<i>Moo Seok Ok</i>	

Luxembourg	429
- <i>Sami Douenias</i>	
- <i>Alina Macovei-Grencon</i>	
Malaysia	453
- <i>Jennifer Chang</i>	
Mexico	481
- <i>Miguel Ortiz Aguilar</i>	
- <i>Maria Teresa Rodriguez Bastidas</i>	
Netherlands	505
- <i>Eelco van der Stok</i>	
Norway	529
- <i>Hugo P. Matre</i>	
Peru	553
<i>Rudolf M.Roder</i>	
Poland	571
- <i>Adam Zalasinski</i>	
Portugal	589
- <i>Manuela Duro Teixeira</i>	
Serbia	613
- <i>Milica Bisic</i>	
- <i>Dejan Stojanovic</i>	
Singapore	631
- <i>Lian-Ee Teoh</i>	

South Africa		655
-	<i>Jennifer Roeleveld</i> <i>Craig West</i>	
Spain		677
-	<i>Jose Palacios</i>	
-	<i>Daniel Armesto Macias</i>	
-	<i>Mvaro de la Cueva</i>	
Sweden	-	701
-	<i>Lars Jonsson</i>	
-	<i>Peter Melz</i>	
Switzerland	>	713
-	<i>Oliver Untersander</i>	
United Kingdom	•	735
-	<i>Julian Ghosh</i>	
United States of America	•	749
-	<i>Matthew Blum.</i>	
Uruguay		769
-	<i>Eduardo Jadra</i>	
-	<i>Daniel Porcaro</i>	

HI. Annex

Cahiers de Droit Fiscal International List of "Cahiers" published since 1939		793
IFA Congress Seminar Series		805