Principles of International Taxation

Fifth Edition

Angharad Miller PhD FCA CTA
Senior Lecturer in Taxation, Bournemouth University

and

Lynne Oats PhD
Professor of Taxation and Accounting,
University of Exeter

Bloomsbury Professional

Contents

		Page
Preface •		V
Abbreviations		ix
Glossary		xi
Table of Stat	utes	xix
Table of Stat	utory Instruments	xxi
Table of European Legislation		xxiii
Table of Cas	es	xxv
Part I Int	roduction to Tax	
Chapter 1	Introduction to Taxation	3
Part II In	troduction to International Tax	
Chapter 2	Introduction to International Taxation	25
Chapter 3	The Right to Tax Individuals	51
Chapter 4	The Right to Tax Companies	79
Chapter 5	The Double Tax Problem	96
Chapter 6	Double Tax Relief in Practice	112
Chapter 7	Double Tax Treaties	145
Chapter 8	Individuals Working Abroad	211
Part III I	nternational Tax Planning	
Chapter 9	Permanent Establishments	233
Chapter 10	Taxation of Cross-border Services	303
Chapter 11	Trading in Multiple Countries: Structuring and Financing	335
Chapter 12	Transfer Pricing	431
Chapter 13	Improper Use of Tax Treaties	492
Part IV I	nternational Tax Avoidance	
Chapter 14	Introduction to Tax Havens	543
Chapter 15	Anti-Haven Legislation	566
Chapter 16	Anti-Tax Haven Policy - Tackling Tax Evasion by	
	Individuals	610
Chapter 17	Tax Planning Strategies of Multinational Groups	658
Chapter 18	European Corporation Tax Issues	688
Chapter 19	VAT, Customs, and Excise Duties	756
Chapter 20	Tax and Development	799
Appendix	Articles of the OECD Model Tax Convention on	
	Income and Capital	817
Index		839