

Tax Treaties Analysis

Gain access to expert analysis of nearly 200 international tax treaties between the top 20 major trading nations.

Includes a full-text treaty library (more than 40 countries), including the full text and summaries of the OECD, U.S. and UN model treaties, and a Glossary of Terms.

Format & Frequency

Available online.

Benefits

- Gain analysis of nearly 200 key international tax treaties.
- Save time comparing and contrasting treaties with ease — including Model Treaties.
- Support your research with the full text of more than 40 major countries' 2,700 major international tax treaties.
- Stay on top of the latest updates with e-mail alerts as soon as treaties are amended.
- Create custom charts comparing treaties in a user-friendly format.

Expert Analysis

Coverage includes:

- Type of Treaty
- Model Treaty on Which Based
- Entry into Force
- Scope
- Taxes Covered
- Definitions
- Residence, including Tie-Breaker Rules
- Treatment of Partnerships and Fiscally Transparent Enterprises
- Permanent Establishment
- Income from Immovable Property
- Business Profits — Branches, etc.

- Associated Enterprises — Transfer Pricing
- Dividends
- Interest
- Royalties
- Capital Gains
- Independent Personal Services
- Employment
- Directors' Fees
- Entertainers and Sportspersons
- Pensions
- Students and Trainees
- Teachers and Researchers
- Other Income
- Limitation of Benefits
- Capital
- Elimination of Double Taxation
- Non-Discrimination
- Mutual Agreement
- Exchange of Information
- Administrative Assistance

Source Documents

- Argentina
- Australia*
- Austria*
- Belgium*
- Brazil
- Canada*
- Chile
- China (PRC)*
- Colombia
- Czech Republic*
- Denmark
- Finland
- France*
- Germany*
- Hong Kong
- Hungary*
- India*
- Ireland, Republic of
- Israel
- Italy*
- Japan*
- Luxembourg
- Mexico
- Netherlands*
- Netherlands Antilles
- New Zealand
- Norway*
- Philippines
- Poland*
- Russia*
- Singapore
- South Africa
- South Korea
- Spain*
- Sweden*
- Switzerland*
- Taiwan (ROC)
- United Kingdom*
- United States*
- Venezuela
- Vietnam

*Expert analysis and summaries available