1. INTRODUCTION

International tax in Australia has largely been the poor cousin to Australian domestic taxation issues. This has changed recently, first, with the review of Australia’s international tax arrangements and second with the enactment of the following Acts:

- *New International Tax Arrangements (Managed Funds and Other Measures) Act 2005* (Cth).
- *New International Tax Arrangements (Foreign-Owned Branches and Other Measures) Act 2005* (Cth).

In the light of these changes, it is timely to consider how one might go about researching international tax materials, using traditional library resources, as well as online resources, including the Internet.

Some of the sources used in the compilation of this guide include the online catalogues of Curtin University of Technology, the University of New South Wales, the University of Sydney, the International Bureau of Fiscal Documentation, and York University, Canada. Most of the publications listed here were published in the past fifteen years.

2. USING THE LIBRARY CATALOGUE

Most Australian academic libraries use Library of Congress subject headings. This can sometimes be a problem for Australian
researchers as Congress headings use American subject headings that may not generally be used in Australia. Most of the time, it is therefore wise to search online catalogues using the keyword approach.

Here is a list of frequently used subject headings relevant for international tax.

Corporations, Foreign — Taxation — Australia
Double Taxation
Double Taxation — Australia
Double Taxation — Australia — Treaties
Double Taxation — Periodicals
Intergovernmental Tax Relations — Periodicals
International Business Enterprises — Taxation — Case Studies
International Business Enterprises — Taxation — Law and Legislation
International Offshore Financial Centres
International Tax Planning. Expatriates and Migrants
Investments, Foreign — Taxation
Tax Havens — Congresses
Tax Havens — Handbooks, Manuals, etc
Tax Shelters — Congresses
Tax Shelters — Law and Legislation — United States
Tax shelters — Law and legislation — United States — Popular Works
Tax Shifting — Australia
Taxation, Double
Taxation, Double — Australia
Taxation, Double — Treaties — Congresses
Transfer Pricing — Accounting
Transfer Pricing — Case Studies
Transfer Pricing — Law and Legislation
Transfer Pricing — Taxation — Law and Legislation.

Keywords that may also be useful include the following:
Transfer Pricing
Controlled Foreign Corporations/Companies
Residence
Source
Foreign Tax Credits
Foreign Investment Funds
Branch
Subsidiary

3. LEGISLATION AND EXTRINSIC MATERIALS

To find copies of the above legislation, researchers may look at the following sources:

- From subscription services such as CCH, ATP, TimeBase, LawNow or Anstat.

Similarly, extrinsic materials including the Explanatory Memorandum and the Second Reading Speeches accompanying the original Bills are available from the following sources:
4. COURT JUDGMENTS

Court judgments dealing with international tax may be found in domestic law reports, such as Australian Tax Cases, Australian Tax Reports, Commonwealth Law Reports, Federal Court Reports, Australian Law Reports etc. Some may also be reproduced in the following international legal materials:

- International Legal Materials (American Society of International Law).
- International Tax Law Reports (LexisNexis Butterworths).
- International Trust and Estate Law Reports (LexisNexis Butterworths).

5. TREATIES

*Asia-Pacific Taxation Database*, International Bureau of Fiscal Documentation, CD-ROM. This database offers common outline surveys of the tax systems of 48 countries and territories in the region and the English texts of all available tax treaties and similar arrangements (over 700) concluded by countries and territories in the region.

*Australian International Tax Agreements*, CCH Australia, 1982–. This provides access to Australia’s international tax treaties and other legislation important to international taxation issues.


*Latin American Taxation Database*, International Bureau of Fiscal Documentation, CD-ROM. This covers the most important aspects of the legal and taxation systems prevailing in all countries in Latin America, and provides practical guides for investment. The
English texts of tax treaties concluded by the countries in the region are included as well (over 270).


R Owen, _Canada’s Tax Treaties_, Toronto, Carswell, 2001. Includes full text of Canada’s tax treaties, list of relevant Revenue Canada publications relating to treaties, full text of Canada’s _Income Tax Conventions Interpretation Act_, OECD Model Tax Convention on income and capital, annotated text of the Canada-US tax convention, etc.


_Singapore Tax Treaties_, Singapore, CCH, 1997 loose leaf.


_Tax Treaties_, Tax Management BNA, CD ROM. Texts of all United States tax treaties and social security agreements, together with legislative history, relevant IRS rulings and treaty regulations. Also included are the various US, OECD and UN Model treaties.

_Tax Treaties Database_, International Bureau of Fiscal Documentation, CD-ROM. The IBFD’s Tax Treaties Database contains the full text of more than 3,000 treaties for the avoidance of double taxation together with over 2,000 protocols, supplementary agreements and exchanges of notes to these treaties. Treaties in force and treaties pending ratification are all included as well as significant terminated treaties. Where available, the official English text is reproduced. Where no official English text exists, the treaty is
reproduced in the original language until an unofficial English translation is provided by the IBFD’s experts in the field.


**6. GOVERNMENT REPORTS**


**7. AUSTRALIAN MONOGRAPHS**

Examples of useful monographs, which deal with international tax, include the following titles:


RL Hamilton, RL Deutsch and J Raneri, *Guidebook to Australian International Taxation*, 7th student ed, St Leonards, Prospect, 2001. Also see their loose leaf service, with the same title.


### 8. OVERSEAS MONOGRAPHS

There are many overseas monographs dealing with international taxation. Some of the more useful ones include the following:

#### 8.1 General Works


RESEARCH GUIDE TO INTERNATIONAL TAX


RESEARCH GUIDE TO INTERNATIONAL TAX


8.2 Co-operation


**8.3 Corporations**


8.4 Electronic Commerce


8.5 Partnerships


8.6 Permanent Establishment


8.7 Transfer Pricing


RESEARCH GUIDE TO INTERNATIONAL TAX


8.8 Treaties


RESEARCH GUIDE TO INTERNATIONAL TAX


9. PARTICULAR COUNTRIES AND REGIONS

9.1 Asia-Pacific


9.2 Europe


### 9.3 South Africa


### 9.4 United States


10. CONFERENCES AND SEMINARS

Conferences and seminars which may be useful in researching international taxation include the following titles:


RJ Vann, *Tax Treaties: Linkages Between OECD Member Countries and Dynamic Non-member Economies*, Paris, OECD Organisation for Economic Co-operation and Development, 1996. OECD workshop held in Oaxaca, Mexico, on 11–13 October 1995. This workshop examined the tax treaties between OECD and eight non-member countries: Argentina, Brazil, Chile, Chinese Taipei, Korea, Malaysia, Singapore and Thailand.

Useful tax and law related conference websites include the:

IBFD Course calendar

UNSW Faculty of Law Conference Calendar
<http://www.law.unsw.edu.au/news_and_events/events/events.asp>.

New South Wales Bar Association

Law Council of Australia

Law Courts Library

LexisNexis Professional Development Calendar of events

See also the inTax Seminars Directory, published in inTax Magazine.

Practising Law Institute <http://www.pli.edu/>.

New York County Lawyers Association <http://www.nycla.org>
American Bar Association http://w3.abanet.org/home.cfm>.


Hieros Gamos Worldwide Law Events Calendar
<http://www.hierosgamos.org/hg/db_meetings.asp?action=search>,
11. LOOSE LEAF SERVICES

Loose leaf services which may be useful in researching international taxation include the following titles:

11.1 Local

C Bevan; N Billyard; C Boyle; T Chua; M Dirkis; B Egan; I Kellock; A Koit; T May; T Tan; N Ward; A Young, Corporate Tax — International, Chatswood, NSW, LexisNexis Butterworths, 2006 –.

RL Hamilton, RL Deutsch and J Raneri, Guidebook to Australian International Taxation, St Leonards, Prospect, 1992 –.

CCH/Horwath International, International Offshore Financial Centres, 2005 –.


11.2 Overseas

RE Andersen, Foreign Tax Credits, RIA.

R Andersen, US Real Property Investments of Nonresidents, CCH.


DK Dolan, *US Taxation of International Mergers*, RIA.


D Feld and J Catherall, *International Tax Digest, 2nd* ed, RIA.


KV Kole and KB Brown, *International Tax Transactions*, Deerfield, IL, Clark Boardman Callaghan, 1996 –.

JD Kuntz and RJ Peroni *US International Taxation*, Boston, Warren, Gorham & Lamont, 2002 –.

MM Levey, *US Taxation of Foreign-Controlled Businesses*, RIA.


RESEARCH GUIDE TO INTERNATIONAL TAX


RA Schneider, *US Tax Withholding on Payments to Foreign Persons*, CCH.


*Taxes and Investment in Asia and the Pacific*, Amsterdam, International Bureau of Fiscal Documentation, 1978 –.

*Tolley’s International Tax and Investment Service* (Tolley).


12. DISSERTATIONS AND THESES

Dissertations and theses are very useful sources for particular issues that bear upon international tax. They can also guide researchers to further sources (both primary and secondary) which may be useful to their research. Some published theses are listed earlier under monographs. The following list is separated into local and overseas dissertations.

12.1 Local


LC Celestin, *Formulary Approach to the Taxation of Transnational Corporations: A Realistic Alternative?* University of Sydney, Faculty of Law, Prof Richard Vann, 2000.


E Lawrence, *Framework Investigations for Harmonizing Global Taxation of Internet Commerce*, Deakin University, School of Computing and Mathematics of the Faculty of Science and Technology, 2000.


DI White, *Trans-Tasman Company Tax Horizons: Why Mutual Recognition of Company Tax Credits Would Create an Inward Looking Investment Area in Australasia*, University of Sydney, Faculty of Law, Prof Richard Vann, 1997.

### 12.2 Overseas

RESEARCH GUIDE TO INTERNATIONAL TAX

Law” at the Vienna University of Economics and Business Administration.


**12.3 Other Resources**

Canadian theses and information about the Theses Canada program may be found at:
http://www.collectionscanada.ca/thesescanada/index-e.html.

*Digital Dissertation Abstracts* and *Digital Dissertation Complete*, provided by UMI Dissertations program. The latter includes full text digital copies from 1997 onwards, numbering over 300,000 copies in digital format.

Index to Theses (UK) http://www.theses.com.

ProQuest Digital Dissertations
http://wwwlib.umi.com/dissertations/gateway for subscribers only.


Universal Index of Doctoral Dissertations in Progress

**13. DICTIONARIES AND GLOSSARIES**

Good glossaries include the following titles:


Lexicon Index http://www.global.bs/lexicon.html is a specialised list of terms focussing on finance and tax, with links to a Tax havens glossary and other dictionaries and glossaries, references. Mainly US in origin.

Tax Foundation *International Tax Reform — A Few Key Terms*

**14. JOURNALS**

Some of the journals listed below may be available electronically via various subscription databases such as ABI Inform (ProQuest), Business Source Premier (Ebsco), Lexis, and WestLaw. Also, many international tax journal articles appear in non international tax
journals. The following is a selection of specialist international tax journals.

*Asia Transfer Pricing* (Euromoney)

*British Tax Review*

*Bulletin for International Taxation* (formerly *Bulletin for International Fiscal Documentation* (IBFD))

*Cahiers de Droit Fiscal International* (Kluwer Law and Taxation)

*European Taxation*

*Global Tax Briefing* (CCH)

*The International Tax Advisor* (Kluwer)

*International Tax and Business Lawyer* 1983–96

*International Tax and Public Finance* (Kluwer)

*International Tax Bulletin* (ATP)

*International Tax Digest*

*International Tax Havens Guide* (Harcourt Brace Professional Pub)

*International Tax Journal* (CCH)

*International Tax Monitor* (Bureau of National Affairs)

*International Tax News* (CCH Australia)

*International Tax Report*

*International Tax Review* (Euromoney)


*International Transfer Pricing Journal* (IBFD)

*Intertax: European Tax Review* (Kluwer)
Some journals may have special issues devoted to international tax, such as Economic Analysis and Policy, v 33, no 2, Sept 2003:

- D Johannes Juttner, “Introduction to Special Issue on International Taxation and Foreign Investment”.
- P Sorensen, “International Tax Competition: A New Framework for Analysis”.
- T Dwyer and D Dwyer, “Tax Competition, Economic Hegemony and the Future”.
- F Barry, “Tax Policy, FDI and the Irish Economic Boom of the 1990s”.
RESEARCH GUIDE TO INTERNATIONAL TAX

- RB Davies, “Tax Treaties, Renegotiations, and Foreign Direct Investment”.
- MP Devereux and R Griffith, “The Impact of Corporate Taxation on the Location of Capital: A Review”.
- WP Hogan, “Taxing International Financial Institutions”.

15. JOURNAL INDEXES

Journal indexes are often the most efficient way to research finding journal articles on a particular topic. Of particular interest to international tax researchers are the following journal indexes, most of which are available electronically and some include the full text of the journals indexed.

- ABI/INFORM Global via PROQUEST Full Text.
- AGIS (Attorney-General’s Information Service) 1975 –.
- APAIS (Australian Public Affairs Information Service) 1978 –.
- Accounting and Tax Database (ProQuest, USA).
- Australian Accounting And Taxation Database (Institute of Chartered Accountants in Australia) 1982 –.
- Australian Taxation Abstracts 1992 –.
- Index to Foreign Legal Periodicals.
- Index To Legal Periodicals and Books. The print version 1926 – and from 2004 an electronic version from the early part of the 20th century, became available.
- Intax (Australian Taxation Office) 1990 –.
- Legal Journals Index. Primarily UK in focus.
- LegalTrac 1980 –.
- LINX (Auckland, Wellington and Canterbury District Law Societies) 1986 onwards and includes a case law index
http://www.linx.org.nz and Linxplus has links to statutes and over 10,000 High Court decisions.

- Taxation Institute of Australia (TIA) website http://www.taxinstitute.com.au includes an index service and from 1996, the full text of *Taxation in Australia* and other TIA publications are available to subscribers.

See also the full text databases such as HeinOnline, LexisNexis and Westlaw mentioned under Websites.

### 16. WEBSITES

The following websites (divided into local and overseas) are useful starting points when researching international tax issues.

#### 16.1 Local


WorldLII — has links to numerous websites: http://www.worldlii.org.
16.2 Overseas

CCH International Tax Commentaries http://tax.cchgroup.com, features practice-focused discussions of the topics affecting international taxation.

Comparative and Foreign Law Guides:

Deloitte International Tax:
http://www.deloitte.com/dtt/section_node/0,1042,sid%253D2935,00.html.

Grant Thornton (UK) International Tax: http://www.grant-thornton.co.uk/pages/services-tax-international_tax-homepage.html.

EscapeArtists.com Tax Havens of the World: All the Worlds Investments Havens by Country:

HeinOnline http://heinonline.org/front/front-index, includes the full text of most US academic law reviews and many English, New Zealand, Canadian and Australian academic law reviews.

International Fiscal Association Online: http://www.ifla.nl.


International Tax and Investment Center — An Independent Nonprofit Research and Education Foundation with Offices in Russia, Kazakhstan, Ukraine, London, Washington DC:


International Tax Resources:
http://www.taxworld.org/OtherSites/International/international.htm.


International Tax Law on the Web:
International Tax Resources:
http://www.taxworld.org/OtherSites/International/international.htm.

International Tax Web Sites — a Collection of International Tax Resources:
http://www.libsci.sc.edu/bob/class/clis748/studentwebguides/Tremblay.htm.


NAFSA: Association of International Educators Links to the IRS and International Tax Web Sites:
http://www.nafsa.org/content/AboutInternationalEducation/Resources/taxsites.html.

OECD Website: http://www.oecd.org/home.

OECD Centre for Tax Policy and Administration Improving the Process for Resolving International Tax Disputes, 24 July 2004:

J Owens, Director, OECD Centre for Tax Policy and Administration Resolving International Tax Disputes: The role of the OECD, October 2004:

PricewaterhouseCoopers International Tax:
http://www.pwc.com/ca/eng/about/svcs/tax_itax.html.


Tax Analysts: http://www.taxanalysts.com a subscription website

Tax and Accounting Sites Directory:
http://www.taxesites.com/international.html.

Taxman International Gateway to Tax and Customs Administrations on the Internet:
http://www.xs4all.nl/~edvisser/taxman.


Westlaw http://www.westlaw.com, includes the full text of many US and global primary and secondary materials.

17. MULTIMEDIA

*Australian International Tax Agreements*, CCH Australia, 1982–. Available either as a loose leaf service, CD or online.

N Billyard; C Boyle; T Chua; M Dirkis; B Egan; I Kellock; A Koit; T May; T Tan; N Ward; A Young; C Bevan, *Corporate Tax — International*, Chatswood, NSW, LexisNexis Butterworths, 2006 –. Available either as a loose leaf service or online.

E van der Bruggen, *Landmark Decisions on Double Taxation Conventions: The Practical Collection of Case Law from Around the World*, Hong Kong, ESF (Hong Kong) Ltd, 2001 includes a CD-ROM.


18. LOCAL AND OVERSEAS COURSES

There are many courses that Australians can attend either locally or overseas regarding comparative tax law and or international tax law. The list below provides a sample of such courses.

18.1 Australian

Atax, the University of New South Wales, Master of International Tax, from 2005: http://www.atax.edu.au.


University of Sydney, Faculty of Law, Master of Taxation: http://www.law.usyd.edu.au.
RESEARCH GUIDE TO INTERNATIONAL TAX


18.2 Overseas

Boston University Graduate Tax Program: http://www.bu.edu/bulletins/gtax/item06.html.


The International Bureau of Fiscal Documentation conducts various courses in Amsterdam, the Netherlands. For details, see http://www.ibfd.org The IBFD International Tax Academy runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by email: ita@ibfd.org.


Postgraduate International Tax Law from the Vienna University of Economics: http://www.international-tax-law.at.

Taxation – Law Graduate Programs in East USA http://programs.gradschools.com/east/taxation_law.html.

19. CONCLUSION

Researching taxation issues can be a daunting task; researching international taxation issues can be even more daunting. Despite the power and promise of the Internet, while much information is now easily accessible, it is widely dispersed and not necessarily organised in a logical place or sequence. It is hoped that this guide to finding international tax resources provides a useful starting point to anyone who wishes (or needs to) find materials dealing with international taxation.

19.1 Further Reading


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