

RESEARCH NOTE

A Research Guide To International Tax: An Australian Perspective

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 Act 2004 (Cth).*
- *New International Tax Arrangements (Participation Exemption and Other Measures) Act 2004 (Cth).*
- *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

RESEARCH GUIDE TO INTERNATIONAL TAX

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:

- AustLII <http://www.austlii.edu.au>.
- ComLaw <http://www.comlaw.gov.au> which succeeded SCALEPlus.
- 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:

RESEARCH GUIDE TO INTERNATIONAL TAX

- Australian Parliament House <http://www.aph.gov.au> under Bills or Old Bills.
- Australian Taxation Office <http://www.ato.gov.au>.
- ComLaw <http://www.comlaw.gov.au>.
- From subscription services such as CCH, ATP, TimeBase.

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.

C Haccius, *Double Taxation Agreements*, Dublin, The Institute of Taxation in Ireland, 1998.

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).

Malaysian Tax Treaties, Singapore, CCH, 1997 loose leaf.

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.

JS Phillips, *International Tax Treaty Networks*, London, Deanwood Publishing, 2003. CD-ROM, twice a year.

TR von Rhoades and MJ Langer, *US International Taxation and Tax Treaties*, New York, LexisNexis Matthew Bender, 1996 – loose leaf.

Singapore Tax Treaties, Singapore, CCH, 1997 loose leaf.

The Statute Book in Relation to Japanese Tax Treaties 2002, 19th ed, Zaidan-Hougin, Nowzei Kyokai Rengouai, 2002. Deals with Japanese tax treaties with 45 countries. Covers Japanese tax law in relation to tax treaties.

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

RESEARCH GUIDE TO INTERNATIONAL TAX

reproduced in the original language until an unofficial English translation is provided by the IBFD's experts in the field.

Worldwide Tax Treaties, Tax Analysts:

<http://www.taxanalysts.com/www/website.nsf/Web/WorldwideTaxTreaties?OpenDocument>.

6. GOVERNMENT REPORTS

Often, major tax reviews, such as the review of Australia's international tax arrangements, are preceded by the release of a Government report and a period of consultation. See, for instance, the Ralph Committee Review of Business Taxation, *An International Perspective*, Discussion Paper, examining how other countries approach business taxation, December 1998:

<http://www.rbt.treasury.gov.au> and a Report was released by the Board of Taxation in Australia in connection with the review of Australia's international tax arrangements. The Report, by the Australian Board of Taxation, *Review of International Taxation Arrangements: A Report to the Treasurer*, Canberra, Board of Taxation, 2003, is available from:

http://www.taxboard.gov.au/content/rita_report/index.asp.

See also *Review of International Taxation Arrangements Measures and Issues – State of Play*, 7 December 2005:

http://www.treasury.gov.au/documents/940/PDF/SOP_Dec05.pdf.

7. AUSTRALIAN MONOGRAPHS

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

L Burns, *Australia in International Tax Law*, Amsterdam, International Bureau of Fiscal Documentation, (forthcoming).

L Burns, *Controlled Foreign Companies: Taxation of Foreign Source Income*, Melbourne, Longman Professional, 1992.

L Burns and R Krever, *Interests in Non-resident Trusts: A Review of the Conflicting Income Tax Regimes*, Sydney, Australian Tax Research Foundation, 1997.

CCH/Horwath International, *International Master Tax Guide 2006/07*, 3rd ed, Sydney, CCH Australia, 2006.

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.

TW Magney, *Australia's Double Taxation Agreements: A Critical Appraisal of Key Issues*, Sydney, Legal Books, 1994.

M Wachtel, and AC Andersen, *Removing Tax Barriers to International Growth: Positioning Australia's Tax System to Maximise the Potential Growth Opportunities from International Business*, Melbourne, Business Council of Australia, 2001.

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

HH Alpert and K van Raad (eds), *Essays on International Taxation: To Sidney I Roberts, With Esteem and Affection from the Participating Authors and the Partners of Roberts & Holland*, Deventer, Boston, Kluwer Law and Taxation Publishers, 1993.

BJ Arnold and MJ McIntyre, *International Tax Primer*, 2nd ed, The Hague; New York, Kluwer Law International, 2002.

A Amatucci (ed), *International Tax Law*, The Hague, Kluwer Law International, 2006.

R Biswas (ed), *International Tax Competition: Globalisation and Fiscal Sovereignty*, London, Commonwealth Secretariat, 2002.

D Campbell (ed), *International Tax Planning*, London, Boston, Kluwer Law International, 1995.

RESEARCH GUIDE TO INTERNATIONAL TAX

J Catherall and DE Feld, *International Tax Digest*, 2nd ed, Boston, Mass, Warren, Gorham & Lamont/RIA Group, 1999.

J Chen (ed), *The Role of International Institutions in Globalisation: the Challenges of Reform*, Cheltenham, Northampton, MA, Edward Elgar, 2003.

A Cinnamon and R Citron, *International Tax Planning for Inward Investment*, London, LexisNexis UK, 2003.

G Clarke, *Offshore Tax Planning*, 11th ed, London, Butterworth Tolley, 2004.

RL Doernberg, *International Taxation in a Nutshell*, 6th ed, St Paul, Minn, West Publishing, 2004.

JA Frenkel, A Razin and E Sadka, *International Taxation in an Integrated World*, Cambridge, Mass, MIT Press, 1991.

MJ Finney and JC Dixon, *Tolley's International Tax Planning*, 5th ed, London, Tolley Publishing, 2002.

AS Ginsberg, *International Tax Havens*, 2nd ed, Durban, Butterworths, 1997

A Ginsberg, *International Tax Planning: Offshore Finance Centers and the European Community*, Deventer, Boston, Kluwer Law and Taxation Publishers, 1994.

A Giovannini, GR Hubbard and J Slemrod (eds), *Studies in International Taxation*, Chicago, University of Chicago Press, 1993.

MJ Graetz, *Foundations of International Income Taxation*, New York, Foundation Press, 2003.

M Grundy, *Essays in International Tax Planning*, London, Key Haven, 2001.

CH Gustafson, RJ Peroni and RC Pugh, *Taxation of International Transactions: Materials, Texts and Problems*, 3rd ed, Eagan, Minn, West, 2005.

International Tax Aspects of Deferred Remunerations, The Hague, the Netherlands, Kluwer Law International, 2000. Cahiers de droit fiscal international = Studies on international fiscal law; v 85b, 54th Congress of the International Fiscal Association, Munich, 2000.

International Tax Issues Relating to Globalization: Hearing Before the Committee on Finance, United States Senate, One Hundred Sixth Congress, first session, 11 March 1999. Washington, US GPO, Congressional Sales Office, 1999.

International Tax Planning, Aspen Publishing Inc, 1996.

International Tax Planning: Trusts, 5th ed, London, Tolley, 2001.

J Isenbergh, *International Taxation*, 2nd ed, New York, Foundation Press, 2005.

RC Lawrence III (chair), *International Tax and Estate Planning 2002: Strategies and Techniques for Maximum Advantage*, 2002, New York, NY, Practising Law Institute, 2001.

A Lymer and J Hasseldine (eds), *The International Taxation System*, Boston, Kluwer Academic Publishers, 2002.

R McGill, *International Withholding Tax: A Practical guide to Best Practice and Benchmarking*, London, Euromoneybooks, 2004.

A Mehta, *International Taxation of Cross-border Leasing Income*, Amsterdam, IBFD Publications, 2004.

FF Murray (ed), *The NFTC Foreign Income Project: International Tax Policy for the 21st Century*, prepared by the National Foreign Trade Council, Washington, DC, The Council, 2001.

A Ogley, *Principles of International Tax: A Multinational Perspective*, International Information Services Inc, 1993.

S Picciotto, *International Business Taxation*, New York, Quorum Books, 1992.

RESEARCH GUIDE TO INTERNATIONAL TAX

M Pires, *International Juridical Double Taxation of Income* (Series on International Taxation), Amsterdam, Kluwer Law International, 1990.

PF Postlewaite and SA Donaldson, *International Taxation: Corporate and Individual*, 4th ed, Durham, NC, Carolina Academic Press, 2003 (Prior edition issued in loose leaf format).

JM Poterba (ed), *Borderline Case: International Tax Policy, Corporate Research and Development, and Investment*, Washington, DC, National Academy Press, 1997.

J Prebble (ed), *Taxing Offshore Investment Income*, Birmingham, UK, Fiscal Publications, 2006.

AH Qureshi, *The Public International Law of Taxation: Text, Cases and Materials*, London, Graham & Trotman, 1994.

A Razin and J Slemrod (eds), *Taxation in the Global Economy*, Chicago, University of Chicago Press, 1990.

R Rohatgi, *Basic International Taxation*, 2nd ed, Richmond: Richmond Law & Tax, 2005.

R Saunders, *The International Tax Aspects of Intellectual Property*, London, International Fiscal Services Ltd, 1997.

AA Skaar, *Taxation Issues Relating to Captive Insurance Companies*, Amsterdam, International Bureau of Fiscal Documentation, 1998.

Tax Sparing: A Reconsideration, Paris, France, Organisation for Economic Co-operation and Development, 1998.

8.2 Co-operation

Tax Information Exchange Between OECD Member Countries: A Survey of Current Practices, Paris, Organisation for Economic Co-operation and Development. Committee on Fiscal Affairs, 1994.

United Nations Ad Hoc Group of Experts on International Co-Operation, *International Cooperation in Tax Matters*: Eighth Meeting, 1998.

8.3 Corporations

R Altshuler and JG Cummins, *Tax Policy and the Dynamic Demand for Domestic and Foreign Capital by Multinational Corporations*, Ottawa Department of Finance (Canada), Technical Committee on Business Taxation, 1998 (Working Paper 97/04) <http://www.fin.gc.ca/taxstudy/wp97-4e.html>.

Corporate Tax Handbook 2007, 3rd ed, London, Euromoney, 2006.

Corporate Tax Incentives for Foreign Direct Investment, Paris, Organisation for Economic Co-Operation and Development, 2001 (OECD Tax Policy Studies No 4).

R Couzin, *Corporate Residence and International Taxation*, Amsterdam, International Bureau of Fiscal Documentation, 2002.

JC Dixon and MJ Finney, *Tolley's International Corporate Tax Planning*, London, Tolley LexisNexis, 2002.

MS Feldstein, J Hines and RG Hubbard (eds), *Taxing Multinational Corporations*, Chicago, University of Chicago Press, 1995.

H Grubert and J Mutti, *Taxing International Business Income: Dividend Exemption Versus the Current System*, Washington, DC, AEI Press, 2001.

M Helminen, *The Dividend Concept in International Tax Law — Dividend*, Amsterdam, Kluwer Law International, 1999 (Series on International Taxation Volume 25).

RESEARCH GUIDE TO INTERNATIONAL TAX

8.4 Electronic Commerce

RL Doernberg, L Hinnekens, W Hellerstein and J Li, *Electronic Commerce and Multijurisdictional Taxation*, London, Kluwer Law International, 2001.

KA Frieden, *Cybertaxation: The Taxation of E-commerce*, Chicago, CCH, 2000.

J Li, *International Taxation in the Age of Electronic Commerce: A Comparative Study*, Toronto, Canadian Tax Foundation, 2003.

D Pinto, *E-commerce and Source-based Income Taxation*, Amsterdam, International Bureau of Fiscal Documentation, 2003 (Doctoral Series vol 6).

B Westberg, *Cross-border Taxation of E-commerce*, Amsterdam, IBFD Publications, 2002.

RA Westin, *International Taxation of Electronic Commerce*, The Hague, Boston, Kluwer Law International, 2000.

8.5 Partnerships

J Barenfeld, *Taxation of Cross-border Partnerships: Double-tax Relief in Hybrid and Reverse Hybrid Situations*, Amsterdam, IBFD Publications, 2003 (Doctoral Series vol 9).

AHM Daniels, *Issues in International Partnership Taxation*, Deventer, Boston, Kluwer Law and Taxation Publishers, 1991.

M Lang, *The Application of the OECD Model Tax Convention to Partnerships: A Critical Analysis of the Report Prepared by the OECD Committee on Fiscal Affairs*, Boston, MA, Kluwer Law International, 2000.

8.6 Permanent Establishment

Permanent Establishments — A Planning Primer, Aspen Publishers Inc, 1993.

R Russo (ed), *The Attribution of Profits to Permanent Establishments: The Taxation of Intra-company Dealings*, Amsterdam, International Bureau of Fiscal Documentation, 2005.

AA Skaar, *Permanent Establishment: Erosion of a Tax Treaty Principle*, Deventer; Boston, Kluwer Law and Taxation Publishers, 1991.

8.7 Transfer Pricing

WM Abdallah, *Critical Concerns in Transfer Pricing and Practice*, Westport, Conn, Praeger, 2004.

M Boos, *International Transfer Pricing: the Valuation of Intangible Assets*, The Hague; New York, Kluwer Law International, 2003.

Ernst & Young, *Transfer Pricing 2003 Global Survey: Practices, Perceptions and Trends in 22 Countries Plus Tax Authority Approaches in 44 Countries*, Amsterdam, Ernst & Young, 2003.

R Feinschreiber (ed), *Transfer Pricing Handbook*, 3rd ed, New York, Chichester Wiley, 2001, 2 vols.

R Feinschreiber (ed), *Transfer Pricing Methods: An Applications Guide*, Hoboken, NJ, Wiley, 2004.

RM Hammer, CH Lowell, M Burge and MM Levey, *International Transfer Pricing: OECD Guidelines*, Warren, Gorham & Lamont.

EA King, *Transfer Pricing and Valuation in Corporate Taxation: Federal Legislation vs Administrative Practice*, Boston, Kluwer Academic Publishers, 1994.

MM Levey, SC Wrappe and K Chung *Transfer Pricing Rules and Compliance Handbook*, Chicago, CCH, 2006.

MM Levey and SC Wrappe *Transfer Pricing: Rules, Compliance and Controversy*, Chicago, CCH, 2001

RESEARCH GUIDE TO INTERNATIONAL TAX

M Markham, *Transfer Pricing of Intangibles*, The Hague, Kluwer Law International, 2005

RYW Tang, *Current Trends and Corporate Cases in Transfer Pricing*, in conjunction with the IMA Foundation for Applied Research, Inc Institute of Management Accountants, Westport, Conn, London, Quorum, 2002.

Transfer Pricing, 6th ed, London, Euromoney Publications plc, 2004.

Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, Paris, Organisation for Economic Co-operation and Development, 2001.

8.8 Treaties

ZD Altman, *Dispute Resolution under Tax Treaties: A study of Articles 31, 32 and 33 of the Vienna Convention on the Law of Treaties and their application to tax treaties*, IBFD Publications, 2006.

F Engelen, *Interpretation of Tax Treaties Under International Law: A Study of Articles 31, 32 and 33 of the Vienna Convention on the Law of Treaties and their Application to Tax Treaties*, Amsterdam, IBFD Publications, 2004.

PHJ Essers, GJME de Bont and ECCM Kemmeren (eds), *The Compatibility of Anti-abuse Provisions in Tax Treaties with EC Law*, The Hague, Kluwer Law International, 1998.

Issues Related to Article 14 of the OECD Model Tax Convention, Paris, Organisation for Economic Co-operation and Development, 2000.

M Lang et al (eds), *CFC Legislation: Domestic Provisions, Tax Treaties and EC Law*, Wien, Linde, 2004.

M Lang et al (eds), *Multilateral Tax Treaties: New Developments in International Tax Law*, London, Kluwer Law International, 1998.

M Lang and M Züger (eds), *Settlement of Disputes in Tax Treaty Law*, The Hague; Boston, Kluwer Law International, 2002.

M Lang (ed), *Tax Treaty Interpretation*, The Hague; Boston, Kluwer Law International, 2001.

Multilingual Texts and Interpretation of Tax Treaties and EC Tax Law. Contributors include: Jacques Malherbe, Jacques Sasseville, Siegbert Alber, Peter Locher, Augusto Fantozzi, Claudio Sacchetto, Giorgio Gaja, Guglielmo Maisto — Amsterdam, IBFD Publications, 2005, EC and International Tax Law Series vol 1.

CP du Toit, *Beneficial Ownership of Royalties in Bilateral Tax Treaties*, Amsterdam, IBFD Publications, 1999.

2002 Reports Related to the OECD Model Tax Convention, Paris, Organisation for Economic Co-operation and Development, 2003.

P Pistone, *The Impact of Community Law on Tax Treaties: Issues and Solutions*, The Hague, Kluwer Law International, 2002.

Practical Issues in the Application of Double Tax Conventions: Problemes Pratiques D'Application des Conventions Contre LA Double Imposition (Cahiers De Droit Fiscal International), Amsterdam, Kluwer Law International, 1998.

D Sandler, *Tax Treaties and Controlled Foreign Company Legislation: Pushing the Boundaries*, 2nd ed, Amsterdam, Kluwer Academic Publishers, 1998.

R Vann, *Tax Treaties: Linkages Between OECD Member Countries and Dynamic Non-Member Economies*, Paris, Organisation for Economic Co-operation and Development; Washington, DC, OECD Washington Center [distributor], 1996.

K Vogel, *Double Taxation Conventions: A Commentary to the OECD, UN and US Model Conventions for the Avoidance of Double Taxation on Income and Capital*, with particular reference to German Treaty Practice, 3rd ed, Amsterdam, Kluwer, 1997.

RESEARCH GUIDE TO INTERNATIONAL TAX

S van Weeghel, *The Improper Use of Tax Treaties: With Particular Reference to the Netherlands and the United States*, The Hague, Kluwer Law International, 1998.

M Züger, *Arbitration Under Tax Treaties: Improving Legal Protection in International Tax Law*, Amsterdam, IBFD Publications, 2001.

9. PARTICULAR COUNTRIES AND REGIONS

9.1 Asia-Pacific

CA Brown, *Tax Aspects of the Transfer of Technology: The Asia-Pacific Rim*, Toronto, Ont, Canadian Tax Foundation, 1990.

BJ Chacko, *The Non-resident Indian's Guide On Taxation and Investment: Containing Double Taxation Treaties, Foreign Collaborations, Tax Havens, Tax Planning, Investment and Incentives, Practical Procedures in Relation [to] Various Direct Taxes, FERA, Customs Regulations, Import and Export Control Regulations, etc etc*, 10th ed, Bombay, Current Law Publishers, 1994.

GA Harris, *New Zealand's International Taxation*, Auckland, Oxford University Press, 1990.

International Tax. A Discussion Document, Arlington, Tax Analysts, 1999. Deals with New Zealand.

B Whyte, *International Tax Issues*, Wellington, NZ, Institute of Chartered Accountants of New Zealand, 2003.

X Zhang, *The Law and Practice Of International Tax Treaties in China*, London, Wildy, Simmonds and Hill Publishing, 2003.

9.2 Europe

N Bjørnholm and AO Hansen, *Denmark in International Tax Planning*, Amsterdam, IBFD Publications, 2004.

D Deak, *Hungary in International Tax Planning*, Amsterdam, IBFD Publications, 2003.

C Haccius, *Ireland in International Tax Planning*, 2nd ed, Amsterdam, IBFD Publications, 2004.

M Lang, H-J Aigner, U Scheuerle and M Stefaner *CFC Legislation, Tax Treaties and EC Law*, The Hague, Kluwer Law International, 2004.

X Oberson and HR Hull, *Switzerland in International Tax Planning*, 2nd rev ed, Amsterdam, IBFD Publications, 2001.

J Muller, *The Netherlands in International Tax Planning*, Amsterdam, IBFD Publications, 2005.

J Schwarz, *Tax Treaties: United Kingdom Law and Practice*, London, Sweet & Maxwell, 2002.

PAA Vanhaute, *Belgium in International Tax Planning*, Amsterdam, IBFD Publications, 2004.

K Van Raad (ed), *Materials on International and EC Tax Law — Edition 2005–2006*, 5th ed, Leiden, International Tax Center, 2005. Parts of the text in English, French or German.

T Viitala, *Taxation of Investment Funds in the European Union*, Amsterdam, IBFD Publications, 2005.

PJ Warner and M Schmitz, *Luxembourg in International Tax Planning*, 2nd rev ed, Amsterdam, IBFD Publications, 2005.

9.3 South Africa

E Brincker, M Honiball and L Olivier, *International Tax: A South African Perspective*, 2nd ed, Cape Town: Siber Ink, 2004.

9.4 United States

RS Avi-Yonah, Y Brauner and DM Ring, *US International Taxation, Cases and Materials*, 2nd ed, New York, Foundation Press, 2005.

RESEARCH GUIDE TO INTERNATIONAL TAX

WH Diamond, DB Diamond and CC Luetke, *A State by State Guide to Investment Incentives and Capital Formation in the United States*, 2nd ed, The Hague, Kluwer Law International, 2006.

RL Doernberg, K Van Raad and C Van Raad, *The 1996 United States Model Income Tax Convention: Analysis, Commentary and Comparison*, Amsterdam, Kluwer Law International, 1997.

RL Doernberg and K van Raad, *US Tax Treaties*, Deventer, Kluwer Law and Taxation Publishers, 1991 J Governale and C Lowell, *US International Taxation: Practice and Procedure*, RIA.

J Isenbergh *International Taxation: US Taxation of Foreign Persons and Foreign Income*, Chicago, CCH, 2003.

E Larkins, *International Applications of US Income Tax Law*, Hoboken, New Jersey, John Wiley & Sons, 2003.

CH Lowell and JP Governale, *US International Taxation: Practice and Procedure*, Warren, Gorham & Lamont.

CH Lowell, M Burge and PL Briger, *US International Transfer Pricing*, 2nd ed, Warren, Gorham & Lamont.

PR McDaniel, HJ Ault, and JR Repetti, *Introduction To United States International Taxation*, 5th ed, The Hague, Kluwer Law International, 2005.

MJ McIntyre, *International Income Tax Rules of the United States 1995*, Lexis Law Publishing, 1995.

R Meldman et al (eds), *A Practical Guide to US Taxation of International Transactions*, CCH, 2003.

MS Schadewald and RJ Misesy *Practical Guide to US Taxation of International Transactions*, 5th ed, Chicago, CCH, 2005.

MM Van Brauman, *International Tax Considerations In Foreign Oil Exploration and Production: A Guide for US Companies*, Chicago, American Bar Association, 1997.

10. CONFERENCES AND SEMINARS

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

BJ Arnold and J Sasseville (eds), *Special Seminar on Canadian Tax Treaties: Policy and Practice*, Kingston, International Fiscal Association, 2000.

BJ Arnold and J Sasseville (eds), *The Taxation of Business Profits Under Tax Treaties*, Toronto, Canadian Tax Foundation, 2003. Proceedings of a seminar held in October 2002 at Harvard Law School.

HJ Ault et al, *The OECD Model Convention – 1998 and Beyond: the Concept of Beneficial Ownership in Tax Treaties*, The Hague, Kluwer Law International, 2000. Proceedings of a seminar held in London in 1998 during the 52nd congress of the International Fiscal Association.

GS Cooper (ed), *Tax Avoidance and the Rule of Law*, Amsterdam, The Netherlands, IBFD Publications in association with the Australian Tax Research Foundation, 1997.

Harmful Tax Competition, Discrimination and the Netherlands Role in International Tax Planning, Amsterdam, IBFD Publications BV, 1999. Papers of a round table discussion, held in Amsterdam on 18 June 1999, organized by the Chartered Institute of Taxation – European branch, in association with the International Bureau of Fiscal Documentation.

JR Hines Jr (ed), *International Taxation and Multinational Activity*, Chicago, University of Chicago Press, 2001 (A National Bureau of Economic Research conference report).

International Tax Aspects of Deferred Remunerations, The Hague, the Netherlands, Kluwer Law International, 2000. Cahiers de droit fiscal international = Studies on international fiscal law; v 85b, 54th Congress of the International Fiscal Association, Munich, 2000.

RESEARCH GUIDE TO INTERNATIONAL TAX

International Tax Conference, 24–25 April 2003, Hyatt Regency, New Delhi. New Delhi, Associated Chamber of Commerce and Industry of India, 2003.

L Lokken, *United Nations Model Double Taxation Convention Between Developed and Developing Countries*, New York, UN United Nations, 1997. Report of the Ad Hoc Group of Experts on international cooperation in tax matters, eighth meeting, Geneva, 15–19 December 1997.

Manual for the Negotiation of Bilateral Tax Treaties Between Developed and Developing Countries, New York, United Nations, 1997. Report of the Ad Hoc Group of Experts on international cooperation in tax matters, eighth meeting, Geneva, 15–19 December 1997.

Report of Proceedings of the First World Tax Conference Report: Taxes Without Borders — Toronto, 2000.

S Tandon et al, *India's Tax Competitiveness: International Conference on Taxation Policy for Accelerating Investment: Domestic and Foreign*, New Delhi, Federation of Indian Chambers of Commerce and Industry, 2002.

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.

RJ Vann (ed), *Taxing International Business: Emerging Trends in APEC and OECD Economies*, Paris, Organisation for Economic Co-operation and Development, 1997. Papers presented at a joint APEC–OECD Symposium on International Business Taxation held on 10 October – 1 November, 1996 and hosted by the Australian Treasury and the Australian Tax Office.

Useful tax and law related conference websites include the:

IBFD Course calendar

<http://www.ibfd.org/news/course_calendar.htm>.

UNSW Faculty of Law Conference Calendar

<http://www.law.unsw.edu.au/news_and_events/events/events.asp>.

New South Wales Bar Association

<http://www.nswbar.asn.au/Professional/Noticeboard/ComingUp/contents_coming.htm>.

Law Council of Australia

<<http://www.lawcouncil.asn.au/events.html>>.

Law Courts Library

<<http://www.lawlink.nsw.gov.au/conference>>.

LexisNexis Professional Development Calendar of events

<<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>>.

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>>.

New York Bar Association <<http://www.nysba.org/>>.

Hieros Gamos Worldwide Law Events Calendar

<http://www.hierosgamos.org/hg/db_meetings.asp?action=search>,
<<http://www.hg.org/calendar.html>>.

RESEARCH GUIDE TO INTERNATIONAL TAX

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 —.

CCH/Horwath, *International Tax Planning: Expatriates and Migrants*, CCH International, 1992 —.

CCH/Horwath, *International Tax Planning Manual — Corporations*, 1986 —.

International Tax Planning Manual (CCH Australia).

11.2 Overseas

RE Andersen, *Foreign Tax Credits*, RIA.

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

P Baker, *Double Taxation Conventions: A Manual on the OECD Model Tax Convention on Income and on Capital*, 3rd ed, London Sweet & Maxwell, 2001 —.

SD Conlon and VM Aquilino, *Principles of Financial Derivatives*. US and International Taxation, Valhalla, NY, Warren, Gorham & Lamont, 1999 —.

M Edwardes-Ker, *Tax Treaty Interpretation. The International Tax Treaties Service*, Dublin, In-Depth Publishing, 1994.

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

R Feinschreiber (ed), *US Taxation of International Operations*, Englewood Cliffs, NJ, Prentice-Hall, Inc, 1975 –.

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

International Tax Guide US Income Taxation, West Group, (loose leaf)

International Tax Transactions, West Group (loose leaf).

International Transfer Pricing: OECD Guidelines, RIA (web updates).

J Isenbergh, *International Taxation: US Taxation of Foreign Persons and Foreign Income*, 3rd ed, New York, NY, Aspen Publishers, 2002 –.

DA Kleinfeld, *Langer on Practical International Tax Planning*, 4th ed, New York, Practising Law Institute, 2000 –.

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.

MM Levey and SC Wrappe, *Transfer Pricing: Rules, Compliance and Controversy*, CCH.

C Lowell et al, *US International Taxation: Agreements, Checklists and Commentary*, RIA.

JS Phillips, *International Tax Treaty Networks*, Surbiton, Deanwood, 1996 –.

J Rappaport, *Information Reporting on Foreign Operations*, CCH.

RESEARCH GUIDE TO INTERNATIONAL TAX

R Saunders and M Dean, *International Tax Systems and Planning Techniques*, London, Thomson, 1987 –.

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

Tax Treaty Interpretation, London, In-Depth Publishing, 1994 –.

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

Tolley's International Tax and Investment Service (Tolley).

K Vogel et al, *United States Income Tax Treaties*, Deventer, Boston, Kluwer Law and Taxation Publishers, 1989 –.

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

J Azzi, *The Role of CFC Legislation in Protecting Australia's Domestic Income Tax Base*, SJD thesis, University of Sydney Faculty of Law, 1995.

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

AR Fullarton, *A Critical Analysis of Tax Avoidance Schemes in Australia: A Paper That Examines Taxation Avoidance Schemes in Australia and the Legislation Aimed at Combating Such Schemes; and the Response to Australia's Anti-Avoidance Legislation by Its South Pacific Neighbours*, Master of Commerce thesis, Curtin University of Technology, School of Business Law, 2003.

P Harris, *Corporate/Shareholder Income Taxation and Allocating Taxing Rights Between Countries: A Comparison of Imputation Systems*, Cambridge University, Faculty of Law, 1995. Published by the International Bureau of Fiscal Documentation Publications, 1996.

MH Hustler, *Tax Haven Use and Control: A Study of Tax Haven Use by Australian Public Companies and the Development of Controlled Foreign Company Legislation in Australia*, University of Sydney 1993.

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.

O Maponga, *Offshore Mineral Exploration and Mining Investment: The Australian Experience*, PhD thesis, Curtin University of Technology, Western Australian School of Mines.

N Orow, *General Anti-Avoidance Rules: A Comparative International Analysis*, University of New South Wales, Faculty of Law, 1999. Published in London, Jordans, 2000.

D Pinto, *The Continued Application of Source-Based Taxation in an Electronic Commerce Environment*, PhD, University of Melbourne, Faculty of Law, 2002. Published as *E-commerce and Source-based Income Taxation*, IBFD Publications, 2003.

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

HJ Aigner and M Zuger, *Permanent Establishments in International Tax Law*, Wien, Linde, 2003. Schriftenreihe zum Internationalen Steurrecht; Band 29. Master's theses of students of the 2002/2003 class of the postgraduate program "International Tax

RESEARCH GUIDE TO INTERNATIONAL TAX

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

RJ Danon, *Switzerland’s Direct and International Taxation of Private Express Trusts: With Particular References to US, Canadian and New Zealand Trust Taxation*, Zürich [etc]: Schulthess, 2004, (Droit fiscal Suisse et international; vol 1) Doctoral thesis.

PC Dawson, *Transfer Price Determination in a Multinational Corporation: Decentralized Decision Making, Agency Costs, and Strategic Interaction*, PhD thesis, The University of Connecticut, 1999 (Microfiche from UMI, Ann Arbor, Michigan).

D Herman, *Taxing Portfolio Income in Global Financial Markets: A Positive and Normative Exploration of Possible Solutions*, Amsterdam, IBFD Publications, 2002. Thesis, New York University, School of Law.

J Jacob, *Taxes and Transfer Pricing: Income Shifting and the Volume of Intra-Firm Transfers*, PhD thesis, Northwestern University, 1995 (Microfiche from UMI, Ann Arbor, Michigan, 1996).

F Menghistu, *International Transfer of Technology to Developing Countries: A Study on the Significance of Fiscal Policy for Technology Transfer for Development*, Amsterdam, University of Amsterdam, 1988.

B Strauch, *Limitation on Benefits. Article 16 of the New Double Taxation Convention Between the United States of America and the Federal Republic of Austria*, 1997. Doctoral thesis.

T Viitala, *Tax Treatment of the Investment Funds and Their Investors Within the European Union*, Turku, Turku School of Economics and Business Administration, 2004. Doctoral thesis.

12.3 Other Resources

Australian Digital Theses Program <http://adt.caul.edu.au>.

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.

UNESCO Clearing House on Electronic Theses and Dissertations <http://www.eduserver.de/unesco>.

Universal Index of Doctoral Dissertations in Progress
<http://www.phddata.org>.

13. DICTIONARIES AND GLOSSARIES

Good glossaries include the following titles:

B Larking, *International Tax Glossary*, Amsterdam, 5th ed, International Bureau of Fiscal Documentation, 2005.

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*
<http://www.taxfoundation.org/internationaltax/glossary.html>.

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

RESEARCH GUIDE TO 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 Tax Systems and Planning Techniques Bulletin (Thomson Tax)

International Transfer Pricing Journal (IBFD)

Intertax: European Tax Review (Kluwer)

Journal of Taxation of Global Transactions

Journal of International Taxation (Warren, Gorham & Lamont)

Journal of International Trusts and Companies

Journal of Taxation of Global Transactions

Practical US/International Tax Strategies (WorldTrade Executive, Inc)

Tax Management International Journal (BNA)

Tax Notes International (Tax Analysts)

Tax Planning International Asia Pacific Focus (BNA)

Tax Planning International: E-commerce 1999–2003. Now incorporated in *Tax Planning International: Indirect Taxes*

Tax Planning International European Union Focus (BNA)

Tax Planning International: Indirect Taxes (BNA)

Tax Planning International Review and Forum (BNA)

Tax Planning International: Transfer Pricing (BNA)

Transfer Pricing Review 2006/07 (Euromoney)

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”.
- H Grubert, “Source Rules, Trade and Income Taxes, and Electronic Commerce: Designing Rules for the Taxation of Cross-Border Income”.

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.

- Taxindex (Enterprise Information Management) 1969–1995.
- 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

Australian Government Treasury Website — useful for treaties and the review of Australia's international arrangements: <http://www.treasury.gov.au/content/taxation.asp?ContentID=343&title=Taxation>.

Australian National University Library *International law*: <http://anulib.anu.edu.au/clusters/law/subjects/intlaw.html>.

Australian Treaties Library:
<http://www.austlii.edu.au/au/other/dfat>.

WebLaw — Taxation Law contributed by the University of Sydney:
http://www.weblaw.edu.au/weblaw/display_page.phtml?WebLaw_Page=Taxation+Law#International%20resources.

WorldLII — has links to numerous websites:
<http://www.worldlii.org>.

RESEARCH GUIDE TO INTERNATIONAL TAX

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:
http://www.llrx.com/comparative_and_foreign_law.html.

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*:
<http://www.escapeartist.com/taxhavens/taxhavens.htm>.

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.ifa.nl>.

International Tax Dialogue: <http://www.itdweb.org>.

International Tax and Investment Center — An Independent Nonprofit Research and Education Foundation with Offices in Russia, Kazakhstan, Ukraine, London, Washington DC:
<http://www.iticnet.org>.

International Tax Planning Association: <http://www.itpa.org>.

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

International Tax Sites: <http://www.pinkernell.de/global.htm>.

International Tax Law on the Web:
<http://www.lemaitre.de/english/index2.html>.

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>.

LexisNexis <http://www.lexis.com>, includes the full text of many US and global primary and secondary materials.

NAFSA: Association of International Educators *Links to the IRS and International Tax Web Sites*:

<http://www.nafsa.org/content/AboutInternationalEducation/Resource/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: <http://www.oecd.org/dataoecd/44/6/33629447.pdf>.

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

http://www.oecdobserver.org/news/fullstory.php/aid/1290/Resolving_international_tax_disputes:_The_role_of_the_OECD.html.

PricewaterhouseCoopers *International Tax*:

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

Rowbotham & Co LLP: <http://www.rowbotham.com>.

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>.

RESEARCH GUIDE TO INTERNATIONAL TAX

United States Department of the Treasury, Office of the International Tax Counsel: <http://www.treas.gov/offices/tax-policy/offices/itc.shtml>.

United States Internal Revenue Service Department of the Treasury Income tax treaties: <http://www.irs.gov/businesses/corporations/article/0,,id=96739,00.html>.

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.

CCH/Horwath International, *International Offshore Financial Centres*, 2005 —. Available either as a loose leaf service, CD or online.

CCH/Horwath, *International Tax Planning: Expatriates and Migrants*, CCH International, 1992 —. Available either as a loose leaf service, CD or online.

CCH/Horwath, *International Tax Planning Manual — Corporations*, 1986 —. Available either as a loose leaf service, CD or online.

International Tax Reform [video recording]. Melbourne, Television Education Network, 2003.

International Taxation of Low-tax Transactions, London, BNA International, CD-ROM.

Tax Tutor — International Tax CD-ROM, London, LexisNexis Butterworths, CD ROM, 2004 –.

Transfer Pricing Database, International Bureau of Fiscal Documentation, CD-ROM. Contains in-depth, country-by-country surveys. Additional sections include an analysis and comparison of national approaches to transfer pricing, both to one another and to international guidelines, as well as an examination of transfer pricing in practice. An extensive documentation section includes information from international organizations involved in transfer pricing and reproduces the texts of major reports and guidelines. Contains a large collection of relevant legislation and case law and the database contains all articles published in the IBFD's bimonthly *International Transfer Pricing Journal* and a selection of articles on transfer pricing from other IBFD journals.

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>.

Curtin University of Technology, Master of Taxation: <http://handbook.curtin.edu.au/courses/14/146204.html>.

University of Melbourne, Faculty of Law, Graduate Diploma in International Tax; Master of International Tax: <http://graduate.unimelblaw.com.au/gradlaw2003.nsf/docs/4FU88W119?OpenDocument&ExpandView>.

University of Sydney, Faculty of Law, Master of Taxation: <http://www.law.usyd.edu.au>.

RESEARCH GUIDE TO INTERNATIONAL TAX

University of Technology, Sydney Master of Taxation Law
<http://www.handbook.uts.edu.au/law/pg/c04144.html>.

18.2 Overseas

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

Harvard University International Tax Program:
<http://www.law.harvard.edu/programs/itp/core.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.

International Tax Center Leiden, LLM Program in International Taxation: http://www.itc-leiden.nl/center_courses.htm.

London School of Economics, International Tax Systems
http://www.lse.ac.uk/resources/calendar/courseGuides/LL/2006_LL455.htm.

New York University School of Law, International Tax Program for Foreign Students:
<http://www.law.nyu.edu/programs/tax/acprograms/intl>.

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.

University of Auckland Business School Postgraduate Study Master of Taxation Studies
<http://www.theicehouse.co.nz/comwebContent/sitemanager/index.cfm?fs=pgv&pageid=12423>.

Vienna University of Economics and Business Administration
Postgraduate International Tax Law: <http://www.international-tax-law.at/welcome.shtml>.

H Walter and DB Diamond, Graduate International Tax Program,
St Thomas University: <http://www.ilmprogram.org>.

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

H Dale, with the assistance of E DiLorenzo, *International Tax Bibliography for the Decade of the 1980s*, Arlington, Virginia, Tax Analysts, 1991.

EA Owens, *Bibliography on Taxation of Foreign Operations and Foreigners, 1976–1982*, Cambridge, Mass, Harvard University Harvard Law School, 1983.

University of Minnesota Law School *Researching International Tax*, <http://www.law.umn.edu/library/tools/pathfinders/IntTax.html>.

Colin Fong* and Dale Pinto**

* Lecturer, School of Law, University of Notre Dame Australia, Sydney. Part time Lecturer, Faculty of Law, University of New South Wales. Curtin Business School Visiting Fellow, 2004.

** Professor, School of Business Law, Curtin Business School, Curtin University of Technology.