

ADIT EXTENDED ESSAY OPTION

SUCCESSFUL ESSAYS



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2004

Marks & Spencer: Market and Sovereignty

2005

Thin capitalisation rules: the UK and the Italian tax rules

2006

The CARICOM single market and economy: a comparative analysis

The determination of UK corporate tax residence

2007

To what extent does Cyprus still present advantages in international tax planning?

The Switzerland EC savings tax agreement: a positive result?

2008

Thin capitalisation rules in Latvia: should the boundaries be changed?

Malta's international company tax incentives: targeted by the European Commission

Exit tax in the European Union

Problems in the taxation of derivatives in a cross-border context: the example of the UK and Germany

Recent developments in transfer pricing in the EU and their significance for Greek tax law

The competitiveness of Cyprus in the European tax system and changes required for Cyprus to gain a competitive advantage?

2009

Cross-border loss relief jurisprudence and its impact in Portuguese domestic rules

Malta domestic and double tax convention anti-avoidance provisions: an analysis of their compatibility with Community law

Common Consolidated Corporate Tax Base (CCCTB) and Irish business taxpayers

Cross-border group relief in the United Kingdom

The harmonisation in Australia and New Zealand: lessons from the European Union

The impact of Community tax law on Greece: remedies for the reimbursement of taxes

2010

Transfer pricing for intragroup services: areas where more guidance could be given by HMRC

A review of the international tax implications for British citizens, who are UK residents, planning to retire abroad: with specific analysis of their taxation on moving either to Italy or to the leading retirement location, Australia

The UK as a corporate domicile in international tax planning

The Belgian notional interest deduction regime from a European perspective

Controlled Foreign Companies (CFC) legislation: an analysis of the Italian approach

2011

Capital gain tax implications on the sale of shares owned in Romanian companies

In the quest for simplification and certainty in the taxation of foreign profits, is the debt cap a step backwards?

Global tax competition, social responsibility and a view from an effective tax rate measure

ECJ jurisprudence on cross-border loss relief: the impact of Marks & Spencer on the UK's group taxation regime

Fading magnetism of UK domiciled funds

Anti-abuse measures: prerogative of the Member State, violation of the EC Treaty freedoms or implementation of measures consistent with EU policy? An analysis

2012

VAT in Nigeria: the constitutionality or otherwise

The corporate taxation of foreign profits: an analysis of the proposed new UK regime

An analysis of the limitation of benefits clause in the new Malta-US double taxation agreement

Are Portuguese CFC rules compatible with EU law?

An examination of the likely ECJ response to cross-border loss relief under German tax legislation

The difference between tax evasion and tax avoidance: a study of the extensive use of trusts in Cyprus

The taxation of permanent establishments in European jurisdictions

Whether the freedom of establishment rights exist in relation to companies incorporated in one of the overseas countries and territories

Recognition of derivatives for tax purposes in Kazakhstan in comparison to the UK system and their application as a tax planning instrument

The current tax treatment of married couples in the UK when compared to the treatment of married couples in other European countries: especially Ireland

Corporate tax harmonisation within the European Union. Will the medicine kill the patient?

The Common Consolidated Corporate Tax Base and Ireland

Foreign branch exemption (CTA 2009 Pt 2 Ch 3A): acceptable tax competition and simplification or the 'heist of the century'

2013

Tax and the European Emissions Trading System (EU ETS): impediment, incentive or irrelevant?

French anti-avoidance cross-border rules

Tackling tax avoidance

CCCTB: quo vadis?

Cyprus policy on taxation of hydrocarbon activities in comparison with the relevant policies of Norway and of the UK

Disparities across the European Union as regards the VAT treatment applicable to international claims management

Sufficient application of anti-avoidance rules in developing countries

The use of Cyprus collective investment schemes in international tax planning

Beneficial ownership of royalties: from the OECD view to an Italian perspective

UK exit taxes and EU law

2014

Does the UK remain a tax haven? Tax planning for UK resident non-domiciles owning UK residential property

The financial transaction tax and its impacts on the European Union as a financial centre: with particular regard to high-frequency trading

An assessment of the EU financial transaction tax proposal

Overview of the Cyprus corporate direct tax. Why use Cyprus company as holding, financing, trading and intellectual property vehicle in international structures?

The Chinese income tax system and the rule of law

Taxation of cross-border services in the source state: crossing the PE border

The application of the OECD Transfer Pricing Guidelines in developing economies: the case of Kenya

An analysis of taxability of non-residents under income tax law of Pakistan

UK limitation on double taxation relief in situations involving hybrid entities

Anti-avoidance measures: from theory to practice

The development of the place of supply rules for services: changes in Romanian VAT law

Tax planning via management service fees: considerations for multinationals operating in developing countries

Treatment of dividends received from subsidiaries which are resident in another member state or resident in third countries: exemption vs. imputation method in the recent ECJ decision – the test claimants in the FII group litigation vs. Commissioners of Inland Revenue

The CFC rules and their impact in the Greek tax system

Questioning the impact of the ECJ decision in Marks and Spencer plc vs. Halsey (Inspector of Taxes) from a French perspective

Round-tripping: a tax treaty abuse

Financial crisis and Greek tax policy; the radical transformation of the Greek income tax code, based on international tax standards

Business restructurings: German transfer of functions regulations and losses

The compatibility of the Belgian fairness tax with EU law and international law

2015

Base Erosion and Profit Shifting (BEPS) transparency requirement on data exchange and transfer pricing documentation

Transfer pricing regulations in Moldova: current provisions and further developments

To what extent is Cyprus an efficient tax planning jurisdiction in the EU and what challenges does it face?

Anti-avoidance legislation in Moldova: reflection on the current rules and the way forward of the direct tax system

Estonian and Latvian holding companies in Lithuanian tax planning

A comparative analysis of tax competitiveness between the Profits Tax of Hong Kong and Enterprise Income Tax of China

Japan's corporate taxes for multinationals

VAT rate schemes: towards a broader VAT base

Romanian VAT law and EU VAT Directives: A theoretical and practical examination of the differences between them

The concept of permanent establishment in the oil and gas industry in the United Kingdom

Does the Romanian tax law infringe the European Union legislation? Examples of individual tax and social security treatment

Taxation of frontier workers: Switzerland and its neighbouring countries

Greek tax legislation in relation to R&D incentives, in light of the EU legislation and recent OECD work (BEPS)

Transfer pricing in East Africa: an appraisal of the development and challenges to governments, tax authorities and multinational enterprises (MNEs) and the way forward

Application of the German Controlled Foreign Company (CFC) rules to Alternative Investment Funds (AIFs)

A comparison of British and German general approaches to counter tax avoidance in the light of the double taxation convention of 2010 and the accompanying joint declaration

The effectiveness of the East African community customs exemption regime in promoting investment in Uganda's oil and gas sector

Analysing the fiscal state aid cases: Apple, Starbucks, Amazon, and Fiat Finance and Trade

2016

Base Erosion and Profit Shifting: the developing country's dilemma

Transfer pricing in the Caribbean economies: A case study of MNEs operating in Kingston, Jamaica

International business restructurings: is the current transfer pricing legal framework sufficient?

International taxation of cap-and-trade emission allowances: a comparative research

Application of Article 6 'Business profits' of the USA-Kazakhstan tax treaty with regard to executive and general administrative expenses allocation, between a non-resident and a permanent establishment of such non-resident situated in Kazakhstan

Interplay between copyright law and Income Tax law in India

Cloud computing and permanent establishment issues from a US perspective

Romanian domestic and double tax convention anti-avoidance provisions: are they able to make the tax certain?

Anti-CFC legislation and the European Union factor: how genuine is the metamorphosis following Cadbury Schweppes?

Achieving certainty in the application of the principal purpose test contained in tax treaties

E-commerce business and jurisdiction to tax

Exploring the role Hong Kong may play as a potential harmful tax jurisdiction

Tax and corporate inversion of Mexican companies within the Spanish holding regime

Transfer pricing in Romania: new frontiers

VAT treatment of vouchers under EU law

Research and Development tax incentives: comparative analysis of the South African scheme to determine whether the scheme is appropriate for a developing economy like that of South Africa and to suggest improvements

2017

The European Economic Interest Group (EEIG): a cost contribution arrangement from the OECD Transfer Pricing Guidelines' perspective? A comparative analysis of direct tax issues arising for EEIG member companies in Ireland and in Bulgaria

A comparative study of agency PE and its profit attribution

Walking the Silk Road: tax planning for Chinese investors in the Republic of Cyprus

The practical application of the UK/US tax treaties: a UK perspective

Searching the Romanian place of effective management

The revolutionary Digital Economy becoming the economy itself: addressing the tax challenges in the context of BEPS developments

Evaluating the OECD/G20 Base Erosion Profit Shifting (BEPS) Project, Action 8-10, Aligning Transfer Pricing Outcomes with Value Creation, in respect of brands

Group taxation within the EU and CJEU case law

Taxation in the upstream oil and gas industry: the state vs the investor

The taxation of domestic and foreign partnerships in Luxembourg

Thin capitalisation: issues in practice and an examination on the neutrality between equity and debt financing from a tax point of view as an alternative in the United Kingdom

Comparative assessment of taxable persons under UK domestic tax law and reportable persons under Automatic Exchange of Information for a private investment entity that is a trust

Are the developments in Germany's transfer pricing environment in line with the OECD's BEPS Project and recommendations?

Interplay between India's GAAR legislation and the OECD BEPS Action Plan in the fight against tax avoidance

2018

The Finnish inward expatriate regime in the context of a similar regime in Sweden

The patent box in the UK and Spain: which regime is more attractive for start-up companies?

Increasing Romania's competitiveness in the region: R&D and IT tax incentives

The EU direct tax impact on dividends paid to non-EU pension funds

Effects of corporate tax incentives on economic growth: Romania vs CEE

Assistance in the collection of tax debts: what does this mean for developing countries under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAAT)?

Intercompany loans: pricing on the basis of the arm's length principle

EU state aid law vs. tax ruling: a new challenge?

The tax ruling practice in Luxembourg: State aid investigations and the future of tax competition in the European Union

The impact of BEPS on the real estate investment industry

The impact of the proposed EU Anti Tax Avoidance Directives on Maltese tax regimes

International tax aspects of the tax and Zakat system in Saudi Arabia

The creation of a distortionary tax on competition violations in the UK: the need for further deterrence and investigating resources

The analysis of the new Russian Controlled Foreign Companies (CFC) rules

The allocation of profits from derivatives in the UK and its effects in international taxation in light of BEPS

Neutralising the effects of hybrid mismatch arrangements in the EU: the Anti Tax Avoidance Directive (Council Directive (EU) 2016/1164) and the approved changes to the Directive (ATAD 2)

The challenge of tomorrow: harmonisation of Moldovan law concerning VAT

Playing hide and seek with the OECD: how Mauritius has survived previous anti-avoidance measures and the potential impact of the BEPS Project

Does Guernsey fit the profile of a tax haven in the context of FATCA and CRS?

An analysis of the recent US-Poland income tax treaty with particular attention to its limitation on benefits clause

A comparison of the Greek GAAR with the EU Anti Tax Avoidance Directive GAAR

The effect of the 2015 change to the EU place of supply rules on the online gambling industry

A comparison of the UK and US positions on the OECD's Base Erosion and Profit Shifting Project

Tax arbitrage in ICOs: a European perspective

Japan's cross-border donation rules

The introduction of a new petroleum tax in the Romanian upstream oil and gas industry: pros and cons within the international context related to the fall of oil prices

Taxation of permanent establishments in India

The impact of CJEU case law in respect of fundamental freedoms on the interpretation of the Parent-Subsidiary Directive

Anti-abuse rules and international tax treaties

2019

Anti-tax avoidance measures in South Korea focusing on its Controlled Foreign Company (CFC) rules

"Lohn" contracting and the concept of PE in the textile industry: loss of revenue – the case of Bosnia and Herzegovina

Comparative analysis: taxation of investment manager regimes

Digital assets taxation: Thailand's digital economy

Multilateral Instrument: a missed opportunity for transnational dispute resolution and the suggested way forward for Nigeria

Base Erosion and Profit Shifting in developing countries: the Kenyan case

Wind of change in international taxation: moving in the right direction – Romania

Malta, transfer pricing and low value-adding intra-group services: the way forward

The aircraft leasing industry in Ireland: an analysis of the potential impact of international tax competition and reform

Rethinking traditional source concepts in a digital economy

Permanent establishments in Moldova: current rules and potential impact of international developments

The OECD VAT/GST guidelines and promotion of international trade through value added tax coordination: the Nigerian perspective

Is Ireland a tax haven? The role of Irish tax legislation in attracting foreign capital and the lead-up to the Apple case

Analysis of principle for the free movement of capital in the Treaty on Eurasian Economic Union and its potential implications on the taxation of cross-border dividends in the region

VAT vs. sales tax for an emerging economy: considerations on Kazakhstan's indirect tax reform proposal

Administering fiscal regimes in the extractive sector: the challenges posed by fiscal enclaves in concession agreements in the context of tax legislation – the case of Liberia

2020

US tax reform: impact on corporations and their international tax structures

Implementation of international tax harmonization measures in Poland

Recognition and re-characterisation of contractual arrangements for tax purposes in international transactions

The introduction of VAT in the Gulf region: comparative analysis between the recently introduced GCC VAT system and the solid EU VAT system through the example of the United Arab Emirates and France

GST in Malaysia: implementation and recent developments

A commentary on the France/UK Double Taxation Treaty from a French domestic tax law perspective

User participation: a necessary response to the tax challenges of digitalisation or the theoretical justification for a unilateral tax grab?

From outcast to acceptance: the strategic challenges which led to and the solutions implemented by Gibraltar as part of its re-modelling of itself as a fully co-operative member of the international community of tax jurisdictions

Taxation of investing in international markets via ETFs

BEPS implementation in Kazakhstan: is current tax policy sufficient to address BEPS issues or are further developments required?

Evolution of the Advance Pricing Agreement (APA) regime in India

Beyond Brexit: UK international tax policy in a changing world

Analyses of country practices on thin capitalisation rules, for determining the factors and features for applicability of Article 9(1) or Article 24(4) of the tax treaties on these rules

Direct tax challenges arising from the digital economy: Romania's approach

The Brazilian CFC regime: a study of its potential unconstitutionality in cases where the controlled foreign companies are not incorporated in tax havens

2021

The principle of freedom of establishment in the EU: identifying and tackling the use of letterbox companies

Addressing the tax challenges of the digital economy: the Nigerian perspective

EU anti-tax avoidance policy for third countries and its impact on the Greek tax law

A comparative study of the impact of the taxation of non-domiciled individuals on United Kingdom tax competitiveness

European Union state aid, multinational enterprises and the modern economy

Fairness, certainty, convenience, efficiency: would Adam Smith approve of the CJEU's preliminary rulings on questions of VAT, a key tax contributor to the wealth of EU nations?

How the Tax Cuts and Jobs Act of 2017 made the US a more competitive tax home for multinational banks than the UK

What can the EU VAT system and the Indian GST system learn from each other?

Countering aggressive tax planning: the need for international cooperation

2022

At the crossroads of reform: nexus concept and profit allocation rules in light of Pillar One and the CCCTB - a comparative study

Taxpayer rights as human rights

A comparative study between the GILTI, the CFC building blocks under BEPS Action 3 and the IIR under Pillar II

A case study on business restructuring

An overlooked piece of the digital economy: the international taxation of softwarisation and virtualisation, based on a UK perspective

An analysis of the taxation of a Luxembourg SICAV and the practical impact on double tax treaty access

Taxation of football players in Romania: a comparison with the inventors of football (the UK)

Goods and Services Tax (GST) versus Sales and Service Tax (SST): How politics have shaped the indirect tax landscape in Malaysia

An insight into tax avoidance including the recent changes brought to income tax legislations to combat tax avoidance: a Mauritian and Indian perspective

Analysis of the Italian rules on foreign dressed companies: the so-called Italian “Esterovestizione”

Is big data that simple? An analysis of the transfer pricing aspects of value creation of data in the digitalized economy

Taxation of permanent establishments in the United Kingdom and Poland

The Multilateral Instrument: the Spanish position with special emphasis on the Treaty Abuse Part based on comparative analysis of internal Spanish regulations and proposed modifications

Tax governance and anti-abuse legislation in the UK: bridging the tax gap

2023

The interpretation of the Principal Purpose Test in the Multilateral Instrument from a UK perspective: by reference to domestic law or through an international autonomous meaning?

Taxation of cryptocurrencies: does the emergence of crypto-assets and virtual currencies require a multilateral tax response?

Initiatives for the fair taxation of the digital economy: an examination of the OECD and EU proposals

Transparency and exchange of information for tax purposes from a developing country's perspective: Malaysia

The Patent Box regime in Italy

How can blockchain technology revolutionise the tax system and help to regulate the crypto-assets sector?

Thin capitalisation rules in Russia: should the rules be changed?

Attribution of profits to permanent establishments in Rwanda: reflecting on municipal law and Double Tax Treaty perspectives

Taxation of the digital economy in India: an alternative approach

Has Mauritius done enough to move away from harmful tax practices?

Change in the tax landscape in the Middle East and the transfer pricing impact on multinational enterprises, specifically the financial services sector

The OECD BEPS project: a success or failure, thus far?

2024

The operation of the Subject to Tax Rule in the context of Kenya's tax treaty network and tax treaty policy

The potential application of ATAD 2 in relation to reverse hybrid mismatches: must the rule be applied to partially transparent entities?

Income tax and social security barriers facing the globally mobile worker, and the impact of Covid-19

Analysis of compatibility of the Pillar Two Global Minimum Tax Rules with customary international law, nexus principle and tax treaty law

The fight against shell companies in the European Union

International cooperation on automatic exchange of information within the EU: framework, its historical evolution, comparison of the EU standards with other international standards for automatic exchange of tax information

Austria's implementation of the ATAD's Interest Limitation Rule

Value Added Tax implications of vouchers: a Botswana – EU comparative study

The permanent establishment (PE) concept: applicability in Romania, the international context and its relevance for a digital economy

A comparative analysis of Maltese tax credits and the GloBE rules

Key tax issues governments around the world should consider in light of the rise of crypto-assets, including non-fungible tokens and decentralised finance

Evaluating the challenges for multinational enterprises from the prospective implementation of Pillar Two: a European Union perspective

Strategic tax planning across investments: assessing the impact on cross-border investment types

Taxation of robots: a necessary step for more justice?

A comparative analysis of the OECD International VAT Guidelines with the structure of VAT in Pakistan

Deconstructing the marketplace taxation obligations in 2024 and future trends shaping their role

General Anti-avoidance Rules (GAAR): a comparative study of impact in the United Kingdom and India

Switzerland: an analysis of its evolving tax system, from the Swiss Tax Reform to BEPS Pillar Two

2025

Most Favored Nation (MFN) clause in double tax treaties: an ultimate non-discriminatory tool or manifestation of tax sovereignty?

In favour of whom: resident or source state? A critical comparative analysis of model tax conventions and implications for UK taxpayers

Are tax incentives and reliefs in the pharmaceutical industry enough to reduce the fiscal burden of companies in this highly regulated tax framework? An overview at EU level

The impact of declining oil revenues on new tax introductions in UAE and KSA