

# ADIT EXTENDED ESSAY OPTION

## APPROVED ESSAY TOPICS

**ADIT**

ADIT students may pursue an extended essay on any international tax topic, provided the topic is approved by our Committee.

The following topics have been submitted by students registered for the ADIT extended essay option, and approved by our Committee. Extended essay topic approvals are correct to 31 March 2025.

### 2004

The future of coordination centres in a harmonised Europe

Marks & Spencer: Market and Sovereignty

Taxation of the Societas Europaea in the UK

The tax treatment of Foreign Direct Investment (FDI) in the People's Republic of China

### 2005

The compatibility of UK CFC rules with EC law

Transfer pricing on intangibles: a Portuguese perspective

The tax regime of the International Business Centre of Madeira: understanding the present and facing the future

Thin capitalisation rules: the UK and the Italian tax rules

The viability of the Estonian corporate income tax system within the European and international direct tax framework

The CARICOM single market and economy: a comparative analysis

Group taxation: the treatment of losses – analysis of the UK approach from an EU single market perspective

### 2006

Maltese taxation from an international perspective

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

Do the proposals for the reform of company taxation in Europe presented by the Commission in its 2001 report to the Council resolve, from the United Kingdom's point of view, the problems the Commission's report identifies and seeks to address?

Abuse of rights doctrine: implications for direct tax in the UK

Cross-border group relief in the United Kingdom

Recovery by EU investment funds of withholding tax suffered on overseas source dividend income in member states

An analysis of Maltese fiscal aspects relating to dividends remitted to non-residents

Treaty override: is it too stretched in India?

## 2007

The determination of UK corporate tax residence

The attribution of profits to a permanent establishment in Thailand

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

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

Group taxation and the Grand Duchy of Luxembourg

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

The impacts of the US deferral policy on the dividend repatriations of US multinational corporations: evidence from Thailand

The Switzerland EC savings tax agreement: a positive result?

The UK approach to counter cross-border tax arbitrage: a critique

The implementation of the OECD transfer pricing guidelines in the United Kingdom

The Italy-United Kingdom inheritance tax treaty and the different concept of domicile

## 2008

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

Exit tax in the European Union

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

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

The provisions of section 13 TCGA 1992 and whether it is discriminatory within the context of the European Community Treaty

Brazilian CFC rules under trial

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

The UK as a corporate domicile in international tax planning

Singapore's tax treaty policy

Fading magnetism of UK domiciled funds

Double tax treaties with preferential provisions: is it a real reason for capital migration?

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

## 2009

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

Should the world be flat? Flat tax rate systems

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

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

R&D tax incentives: comparative analysis of the UK scheme, origins and rationale and tax planning implications for MNEs

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

Carousel fraud: is the general reverse charge going to be the European Union's panacea for the VAT? What implications would this have on UK business and the UK anti-fraud strategy?

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

Does the German tax law encourage or discourage cross-border investments in properties?

Business restructuring exit taxes: the arm's length principle versus the EC Treaty

International aspects of the UK direct tax investigations

Tax information exchange: its technical and practical implications and its relationship with anti-abuse measures with particular reference to the UK

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

## 2010

The Belgian notional interest deduction regime from a European perspective

Holding companies: a complex organisational model

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

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

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

Areas of tension between community law and the income tax acts, aspects of personal taxation

Exit taxation of individuals and of companies and freedom of establishment in the European Union

The new UK offshore system

A practical look at the non-UK resident trusts for non-domiciled settlors or beneficiaries

The non-discrimination principle in the Romanian fiscal system

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

The UK's CFC regime and its impact on the UK's tax competitiveness

Capital Gains Tax in the UK

The impact of a statutory residence test for UK individuals

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

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

Latvian companies in international tax planning: low corporate tax rate, EU membership and the absence of CFC rules make Latvia an interesting destination for tax planning purposes

The Lebanese tax system between territoriality and worldwide taxation

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

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

Anti-avoidance measures: from theory to practice

## 2011

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

A spotlight on permanent establishments (PEs) in the world today

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

VAT in Nigeria: the constitutionality or otherwise

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

Central management and control: still the correct test in a modern world?

Re-organisation of enterprises in Chile: implications derived to foreign enterprises

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

South African dividend withholding tax

To what extent should tax matters be covered by Art. 6 of the European Convention on Human Rights?

The impact of European law on the relations with Switzerland in the field of direct taxation

Corporate tax harmonisation within the European Union: will the medicine kill the patient?

Are Portuguese CFC rules compatible with EU law?

The taxation of permanent establishments in European jurisdictions

UK tax aspects of Islamic finance

Non-discriminatory obstacles and equally applicable measures in EU direct tax cases

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

Impacts of transfer pricing on business that has relaxed party cross-border transactions between Hong Kong and China

To what extent can a double tax treaty limit the UK's taxing rights over proceeds received by a non-UK resident company on disposal of UK land?

Tax treaty access for Irish domiciled investment funds

Holding company tax regimes in Romania and Central Eastern Europe

Tax planning in Moldova and the convergence of domestic tax law with international tax principles

Is the taxation regime for small businesses in the UK in need of reform?

Transfer pricing regulations in Moldova: current provisions and further developments

## 2012

The Common Consolidated Corporate Tax Base and Ireland

Cyprus holding company and Russian tax planning opportunities

French anti-avoidance cross-border rules

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

Does Macedonia offer the lowest effective tax burden for companies in Europe?

Exploitation of tax havens by UK resident multinational organisations: two sides to the story and how to solve the problem

Tackling tax avoidance

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

Does the UK tax system treat Shariah-compliant products fairly?

Transfer pricing in Romania: new frontiers

Government incentives and transfer pricing: the gift that keeps on giving unintended tax consequences?

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

Cyprus as a financial and business centre in European Union

CCCTB: quo vadis?

Inheritance tax in the UK in comparison with inheritance taxes in other EU states and the potential for double taxation in the EU

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

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

Double non-taxation: is harmonisation of tax rules the answer?

The Chinese income tax system and the rule of law

## 2013

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

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

Taxation of virtual income in the United States

The European company (Societas Europaea): is there any viable possibility for a tax-efficient vehicle for investments in the European Union? Some Romanian tax considerations

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

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

VAT rate schemes: towards a broader VAT base

Considerations on the issues and propositions present in the OECD model tax convention: revised proposals concerning the Interpretation and Application of Article 5' regarding a commissionaire

Tax havens and Article 23 of the OECD Model Treaty: a UK perspective

The GCC from a tax perspective

Transfer pricing from an economic, juridical and tax perspective

Taxation of artificial transactions: an assessment of the recent EU and OECD developments

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

UK exit taxes and EU law

Domestic and cross-border reorganisations: an assessment in light of recent developments of the anti-abuse trends, globally and in the EU

Are the new Swedish rules on deductibility limitation contrary to the EU treaty freedoms?

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

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

The use of Cyprus collective investment schemes in international tax planning

A comparative study of agency PE and its profit attribution

UK limitation on double taxation relief in situations involving hybrid entities

Sufficient application of anti-avoidance rules in developing countries

E-commerce business and jurisdiction to tax

Taxing the digital economy: a study of the permanent establishment and arm's length principles and whether they are sufficient to tax, adequately, companies operating in the digital economy

FATCA: a game-changer in international tax policies (a UK perspective)

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

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

Transfer pricing of intangible property: a comparison of US and UK case law

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

The UK Corporation Tax system: an analysis of the recent government measures adopted to fight the current economic global crisis

The Japanese transfer pricing treatment of stock options

UAE investment into the UK and US: does the absence of DTTs materially affect the flow of UAE investment into the US and UK?

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

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

Advance Pricing Agreements (APA): are they a better alternative to traditional strategies adopted by multinational enterprises?

Foreign tax credits for individuals: analysis of the Romania approach versus other EU member states

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

An assessment of the EU financial transaction tax proposal

The VAT treatment of financial services in Romania and recent developments

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

AOA: a German approach

Searching the Romanian place of effective management

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

The taxation of domestic and foreign partnerships in Luxembourg

Estonian and Latvian holding companies in Lithuanian tax planning

## 2014

Transfer pricing on intragroup reinsurance: risks of miss-pricing

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

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

The validity, justifications and effects of retrospective legislation

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

EU VAT, 2015: changes to the VAT rules regarding telecommunications, broadcasting and electronic services

Business restructurings: areas of conflict and practical experiences with the German transfer of functions regulations

Business restructurings: German transfer of functions regulations and losses

The CFC rules and their impact in the Greek tax system

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

Tackling abuse of tax treaties related to passive incomes: is beneficial ownership the most effective solution? An evaluation of international and French practices

The British taxation of opaque offshore funds in view of the requirements of European law

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

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

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

Round-tripping: a tax treaty abuse

Tax avoidance from a Greek perspective: some thoughts

The Controlled Foreign Companies (CFC) legislation and exceptions to its application: a comparative analysis of the 'active business' requirement in EU Member States, in the light of the fundamental freedoms

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

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

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

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

VAT treatment of prepaid telephone cards

VAT treatment of vouchers under EU law

Japan's corporate taxes for multinationals

Recent developments in the exchange of information and cross-border co-operation between tax authorities: a Maltese perspective

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

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

Transfer pricing: An analysis of the legal and regulatory framework in Nigeria

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

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

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

An analysis of the potential impact of income tax raising and/or varying powers of the Scottish Parliament

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

The 20-year-old temporary VAT mechanism for intra-community supplies of goods: how it is changing and how much this affects Romania's economy?

Aspects regarding taxation of capital gains from the transfer of shares: reflection on the rules around taxation of share transfers, specific cases and difficulties

The European VAT system: the 'Carousel fraud' – the Achilles' heel of European fiscal integration. How far would the European Commission's reform agenda improve VAT across the Union?

Tax rules applicable to freelancers in Romania vs. the UK

Are the UK Controlled Foreign Companies (CFC) rules compatible with EU law?

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

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

## 2015

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

Taxation of individuals in Romania: anti-abuse rules and their applicability in Romania

Dividend Distribution Tax (DDT) burden in India: possible mitigation through Limited Liability Partnership (LLP) business form

Interplay between copyright law and Income Tax law in India

The impact of technological innovation on the conceptual framework of tax law in developing countries: comparing Kenya's and England's approach to international taxation

Definition of royalties under Polish tax law: interpretation, peculiarities and implementation of EU law

Permanent establishment: a concept that needs to be updated to the new internet era

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

Comparative review of taxation of capital gains on shares in Kenya and the United Kingdom

International business undertaking: are the current Kenyan tax laws and transfer pricing guidelines sufficient?

The UK approach to counter MNEs' international tax avoidance: a critique of the 'Google tax' (diverted profits tax)

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

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

Comparative analysis: taxation of investment manager regimes

Taxation of frontier workers: Switzerland and its neighbouring countries

Hybrid entities in cross-border royalty structures: a UK common law perspective in light of BEPS and other trends

Taxation of permanent establishments in India

Cloud computing and permanent establishment issues from a US perspective

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

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

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

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

Setting up a 'Consignment Stock' in Poland by the foreign company: legal, accounting and taxation aspects

International transfer pricing is a zero sum game: a myth or fact? An analysis based on interaction of transfer pricing adjustments with respect to treaty provisions

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

The UK GAAR: a missed opportunity? An international comparative review of anti-avoidance GAARs and the UK's weak anti-abuse GAAR

Mauritius: a tax haven in the eyes of the world. An assessment of international standards to consider whether Mauritius is or is not a tax haven

A study of the impact of the OECD's Base Erosion and Profit Shifting (BEPS) project on Ireland

The vision of the EU federation in the area of EU taxation: the common law perspective – EU tax policy implications in the UK

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

Voluntary tax compliance in Romania and worldwide

## 2016

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

Tax incentives in developing countries: the case of Albania

Buy me if you can: an analysis of M&A transactions in the context of international taxation trends

The challenge of tomorrow: harmonisation of Moldovan law concerning VAT

Romanian tax legislation in light of the recent EU and OECD fight against BEPS

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

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

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

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

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

The cross border supply of services and the need to harmonise the VAT rules that apply

Taxation of international trusts in Brazil: the polemic use of different connecting factors by the Brazilian fiscal authorities

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

Promoting Mauritius as an investment gateway: the influence of the Mauritius-India double taxation agreement

Taxation of electronic commerce in Kenya

A comparative study of cross-Atlantic acquisitions between the United Kingdom and United States of America

The implications of the proposed EU Anti Tax Avoidance Directive

BEPS Action 7: an evaluation of the agency permanent establishment

The development of the concept of beneficial ownership in Denmark

Analysis of profit split vs. formulary apportionment in light of UK transfer pricing legislation

Crossing the Atlantic: effective individual and OMB tax planning strategies for US citizens residing in the United Kingdom, and British expatriates residing in the United States

From transfer pricing to transfer trading in three easy steps: pricing - tricing - tracing - trading

Taxpayer rights as human rights

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

CCCTB relaunch: analysis, discussion and recommendations

Japan's cross-border donation rules

Polish CFC rules versus EU freedom of establishment

Group taxation within the EU and CJEU case law

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

## 2017

The TFEU eligibility of non-EU investment funds: US hedge funds and post-Brexit UK funds

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

"Between a rock and a hard place": strategic considerations in implementing the OECD Common Reporting Standards (CRS) for countries with territorial taxation regimes

The OECD Services Permanent Establishment: international developments and the impact of European Union law on its integration in Germany, Austria and Switzerland

The application of the OECD VAT/GST Guidelines in developing economies: the case of Nigeria

Domestic residency test based on Place of Effective Management (POEM) vs. treaty tie-breaker rule based on POEM

Tax transparency measures: FATCA, CRS and beneficial ownership registers – will they have the desired effect?

The United States-United Kingdom Estate and Gift Tax Convention (the "Treaty") and its application to transfers between spouses

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

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

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

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

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

Indirect tax and the international art market: a search for clarity in a maze of complexity

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

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

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

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

The role of potential anti-BEPS reforms in tax revenue mobilisation: the case of Angola

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

Tax consequences of the BEPS Project and its influence on the European tax framework, on inbound investments made by multinational corporations through Luxembourg holding companies ("SOPARFI")

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

An analysis of what the Swiss government is doing to combat tax evasion and aggressive tax avoidance by multinational companies

UK Diverted Profits Tax: does it work? Past, present and future of the controversial tax

Foreign Tax Credit: a blessing or a curse for corporations?

A new era in tax audits: the OECD's Standard Audit File for Tax (SAF-T) and other e-audit developments

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

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

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

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

The effect of the applicable provisions of the Multilateral Tax Treaty on tax administration, as well as its role in eliminating tax evasion in Nigeria

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

Addressing harmful tax practices through the application of the principles of transparency and substance

International business restructurings: European holding company jurisdictions

Effective tax planning for UK organisations operating in the United States

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

A review of the impact of Britain's exit from the European Union on direct taxes legislation in the Republic of Ireland

Anti-abuse rules and international tax treaties

Dutch and Irish tax attractiveness for Intellectual Property holding companies

## 2018

The EU General Anti-Avoidance Rule: an Irish perspective

Tax arbitrage in ICOs: a European perspective

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

The EU Commission's new state aid approach to international tax rulings

CARICOM tax challenges for multinationals maintaining centralized operations in Barbados

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)?

Beyond Brexit: UK international tax policy in a changing world

Tax consequences of international assignments with a focus on the United Kingdom

Tax planning strategies for hedge funds, private equity and venture capital funds: a manager's perspective across jurisdictions

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

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

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

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

The place of supply rules for cross-border services under the current VAT laws in Tanzania

The effect of aggressive tax planning and harmful tax competition on the fundamental values and aims of the EU and its member states

Rethinking traditional source concepts in a digital economy

Digital assets taxation: Thailand's digital economy

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

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

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

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

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

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

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

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

GST in Malaysia: implementation and recent developments

Upstream oil and gas in a BEPS environment

The evolution of the Irish Intellectual Property regime, including the BEPS-compliant Knowledge Development Box ("KDB") regime and how the KDB compares to other global regimes

## 2019

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

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

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

Taxation of investing in international markets via ETFs

International tax: the Zimbabwean perspective

Implementation of international tax harmonization measures in Poland

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

A comprehensive study of Double Taxation Avoidance Agreements (DTAAs) entered by Bangladesh with 33 different countries

The re-introduction of Sales Tax in Zambia

The permanent establishment paradigm and taxation of digital business models in a post-BEPs world

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

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

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

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

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

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

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

Taxation of permanent establishments in the United Kingdom and Poland

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

EU VAT special place of supply rules for wholesale gas and power trading: where are we, how did we get here and time for a change?

Thin capitalisation provision under domestic law in India: the line is getting blurred!

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

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

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

## 2020

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

The United Kingdom: a test case for understanding how traditional tax concepts are failing to describe the rapidly evolving digitalised economy and the legislative responses to keep pace

Tax avoidance in Indian and UK law: a comparative study of judicial anti-avoidance, GAAR and treaty practice

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

Tax and fiscal regimes: a case study of the upstream oil and gas sector

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

Application of the EU Parent-Subsidiary and Interest & Royalty Directives in Romania: current boundaries under Romanian tax rules

The BEPS Inclusive Framework: the case of Zambia

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

GCC (UAE, Bahrain and Saudi Arabia) VAT complexities in the travel industry

Taxation of major corporates: a case study of the United Kingdom

International taxation in Zambia: Zambia's implementation of the OECD BEPS Action points

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

European Union state aid, multinational enterprises and the modern economy

Permanent establishment and business connection: analysis of the latest developments - an Indian perspective

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?

Uplifting developing countries through competitive tax offerings: Mauritius

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

Interest capping rules: a comparison study between the UK and Spain

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

## 2021

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

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

India's Double Taxation Avoidance Agreements with other countries

The Patent Box regime in Italy

Investigating the introduction of a new annual Wealth Tax in the United States of America, compared to the international experience

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

Countering aggressive tax planning: the need for international cooperation

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

Will a proliferation of unilateral measures to combat base erosion inevitably lead to agreed multilateral solutions?

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

A case study on business restructuring

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

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

The UK and hybrid mismatches in the context of BEPS Action 2, with comparison to the Australian response

The taxation of private equity and venture capital transactions: structuring for best investment returns – a comparative analysis

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

The Polish CFC regime: how Poland implemented the Anti Tax Avoidance Directive

How would Pillar 2 impact Zakatpayers in Saudi Arabia?

Fiscal and legal implications of the restructuring procedures in Romania in the context of EU legislation and SEE practice

VAT collection in the digital age: Nigeria's response

Understanding the development of ideas and concepts of 'economic substance', across international tax, and the conflicting outcomes from these approaches

A critical analysis of the proposed approaches to establishing fiscal nexus of digital services providers in the absence of physical presence in market jurisdictions

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## 2022

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## 2023

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## 2025

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