



Researching comparative corporate taxation

By Colin Fong

A compendium of key resources in the area of comparative corporate taxation, with an emphasis on sources related to Australia, Germany, USA and UK

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This paper was originally presented to a postgraduate tax seminar at the University of Sydney Faculty of Law; ATAX UNSW NSE China Capacity Building Program and to the Jiangsu Province State Administration Taxes. Chinese delegations who visited ATAX during 2000. It has been substantially revised since presentation.

INTRODUCTION

The aim of this guide on comparative corporate taxation is to assist people in researching this topic, to find relevant overseas information sources. As most readers are familiar with Australian tax information resources, these are listed with comparable overseas publications and electronic resources. Emphasis is given to sources related to Australia, Germany, United States and the United Kingdom.

Tax advisers who give advice to overseas clients who invest in Australia or give advice to local clients wishing to invest overseas may be interested in the vast array of materials available to understand the corporate tax regimes of the various countries. With the reality of economic globalisation, it is necessary for tax advisers to be aware of the tax planning laws and strategies available in different jurisdictions. Traditional print resources are increasingly being supplemented and in some instances replaced by electronic resources via the internet.

When starting out in a new field of endeavour, the key question is often: where do I begin? The aim of this essay is to pinpoint key resources in the area of comparative corporate taxation so as to reduce the time it takes to find useful resources in this area. It identifies many resources which may not be evident to those who commence this field of study.

This guide commences with a tour of the primary materials available followed by the various secondary sources available. Other guides to this area are found in the sources listed under bibliographies and further reading.

LEGISLATION

This section outlines the main legislation sources governing corporate taxation in the various jurisdictions. Legislation may be found primarily electronically via various electronic databases or some of the following print sources. Although the government printers do publish the legislation, practitioners tend to favour the commercial publishers' version of the relevant legislation, as it tends to be more up to date than the government printers' version. One caution is that if legislation is available electronically, there is a tendency to believe it up to date. Sometimes the electronic version may be many months out of date. Readers have to make their own judgment as to which version they consult, is up to date.

Australia

Income Tax Assessment Act 1997 (Cth)
Income Tax Assessment Act 1936 (Cth)

These are available in commercial editions from either CCH or Australian Tax Practice. Note also the looseleaf services and online services where the acts are kept up to date.

A relatively up-to-date version of the legislation is also available at ATOassist legal database:

<http://law.ato.gov.au/atolaw/findleg.htm>
or SCALEplus <http://scaleplus.law.gov.au>

Other venues include AustLII:
<http://www.austlii.edu.au>

Commercial providers include TimeBase
<http://www.timebase.com.au>

or LawNow, now available via Butterworths
<http://www.lexislegal.com/aus/butterworths/butterworths.asp>

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www.taxinstitute.com.au

or Australian Tax Practice or CCH often have their legislation more up to date than the free web sites.

See also *New Business Tax System (Entity Taxation) Bill 2000* (Cth) exposure draft legislation with explanatory memorandum, released on 11 October 2000. Available from <http://www.treasury.gov.au> This was later withdrawn by the Treasurer via Press Release No 008, Entity taxation, 27 February 2001.

Germany

Income Tax Law
(Einkommensteuergesetz, "EStG")

Corporate Income Tax Law
(Körperschaftsteuergesetz, "KStG")

Reorganization Tax Act
(Umwandlungssteuergesetz, "UmwStG")

Up to date versions of these laws are available (in German) at:

<http://www.steuernetz.de/gesetze>

These laws and the German corporate income tax system are fundamentally altered (effective from 1/1/2001) by: Tax Reduction Act (Steuersenkungsgesetz, "StSenkG") (passed 14 July 2000)

A version of this law (in German) is available at:

<http://www.bundesfinanzministerium.de>

<http://www.bundesanzeiger.de/bgb11f/b1f/index.htm> (official)

An English translation of this law is not available but an overview of the reforms is available in:

German Ministry of Finance, Tax Reform 2000 – An Overview, 26 July 2000, <http://www.bundesfinanzministerium.de>; Bogenschütz, E and Wright, K A look at Germany's new *Reduction Tax Act 2001* (2000) 21 *Tax Notes International* 499-507; Mattausch, HE Draft legislation on the future taxation of business enterprises in Germany (2000) 54 *Bulletin for International Fiscal Documentation* 389-396

For an English translation of some of the above, try either:

<http://translator.go.com> or

<http://babelfish.altavista.com/translate.dyn>

or <http://www.FreeTranslation.com>

United Kingdom

Income and Corporation Taxes Act 1988

Capital Allowances Act 1990

Taxation of Chargeable Gains Act 1992

Consolidated versions of these laws in full are available on LEXIS (Country & Region (excluding US): United Kingdom: Legislation & Regulations: Tax Statutes of England and Wales).

Butterworths yellow tax handbook, London, England, Butterworths, 1977-

Current Law Statutes

Simon's Direct tax services, Vols 10-11A: Legislation, Finance Acts, Other Acts, EC legislation, Statutory instruments.

United States of America

The *Internal Revenue Code* may be found in Title 26 of the United States Code. This is also known as the Internal Revenue Code of 1986. The United States Code Annotated is also a good source available via Lexis (GENFED library; USCS file; Tax Analysts IRCODE) or Westlaw (FTX-USCA file). Also available on the Cornell Legal Information Institute web site at <http://www.law.cornell.edu/uscode/26>

The Regulations of the Internal Revenue Service are codified in Title 26 of the Code of Federal Regulations. Some federal tax regulations are available from the Internal Revenue Service

http://www.irs.ustreas.gov/prod/forms_pubs/regs.html and also in LEXIS and other online providers.

Revenue rulings, though not binding on courts, are useful aids in interpreting the Internal Revenue Code. These are available on Lexis (FEDTAX library: CB file) and on Westlaw (FTX-RR file).

CASES

In the following section, the General section includes tax cases from various jurisdictions. The following sections include tax cases from the various jurisdictions where corporate tax cases are inter-mingled with non corporate tax cases.

General

International Tax Law Reports (Butterworths UK). Also available online as part of Butterworths International Tax Direct.

Australia

Australian Tax Cases (CCH)

Australian Tax Reports (Australian Tax Practice)

Both of the above commenced in the period 1969/1970 and were preceded by other series of tax reports. Many tax cases also appear in:

Commonwealth Law Reports, Australian Law Journal Reports, Australian Law Reports, Federal Court Reports, Administrative Law Decisions, Administrative Appeal Reports and the various state reports.

Online versions of tax cases appear at both the Australasian Legal Information Institute (AustLII) <http://www.austlii.edu.au> and SCALEplus <http://scaleplus.law.gov.au> particularly via decisions of the High Court of Australia, the Federal Court of Australia, the Administrative Appeals Tribunal and the Federal Magistrates Court of Australia.

United Kingdom

British Tax Cases (CCH)

Reports of Tax Cases (UK)

Simons Tax Cases (Butterworths and available via Lexis: UK: Reported and unreported tax cases).

Many tax cases may also be found in the general series: All England Law Reports, Weekly Law Reports, The Law Reports.

Online versions of tax cases also appear at the British & Irish Legal Information Institute (BAILII) <http://www.bailii.org>

United States

American Federal Tax Reports (Research Institute of America).

Tax Court Cases CD ROM includes Tax Court Reported Decisions (Current Year); Tax Court & Board of Tax Appeals Reported Decisions (1924-1999); Tax Court Memorandum Decisions (Current Year); Tax Court & Board of Tax Appeals Memo Decisions (1924-1999); Federal Taxes Weekly Alert newsletter

Tax Court Memorandum Decisions (CCH) Tax Court Memorandum Decisions (Research Institute of America). Also on CD ROM as Tax Court Cases

Tax Court Reports (Government Printing Office)

US Tax Cases (CCH)

Tax cases may be found on Lexis and Westlaw. Reports of tax cases, may also be found through the University of

Northern Iowa's federal tax law site at <http://www.uni.edu/schmidt/federal.html#court>

SOME TAXATION TEXTS (POST 1990)

This section outlines general texts which cover many jurisdictions followed by texts of a particular jurisdiction. There is a mixture of discussion on corporate taxation as well as non corporate taxation.

General texts

Alpert, H & van Raad, K (ed) *Essays on international taxation in honor of Sidney Roberts*, Deventer, Kluwer, 1993

Arnold, BJ *Tax discrimination against aliens, non-residents, and foreign activities: Canada, Australia, New Zealand, the United Kingdom, and the United States*, Toronto, Ont, Canadian Tax Foundation, c1991.

Ault, HJ with contributing authors *Comparative income taxation: a structural analysis*, The Hague, Kluwer Law International, 1997. Includes country surveys followed by parts on Basic income taxation; Taxation of business organizations; International taxation.

Easson, AJ *International tax reform and the inter-nation allocation of tax revenue*, Wellington [NZ], Institute of Policy Studies, 1991.

Deloitte Touche Tohmatsu *Corporate and withholding tax rates* (part of their International Tax and Business Guide, Annual)

Feldstein, M; Hines, Jr, JR & Hubbard, G (ed) *Effects of taxation on multinational corporations*, Chicago, University of Chicago Press, 1995

Harris, PA *Corporate/shareholder income taxation and allocating taxing rights between countries: a comparison of imputation systems*, Amsterdam, the Netherlands, International Bureau of Fiscal Documentation, 1996.

Helminen, M *Dividend concept in international tax law: dividend payments between corporate entities*, The Hague, Kluwer Law International, 1999 (Series on International Taxation Vol 25)

Jiménez, AJM *Towards corporate tax harmonization in the European Community: an institutional and procedural analysis*, The

Hague, Kluwer Law International, 1999 (Series in International Taxation Vol 22)

Joseph, LA; Kayle, B & May, G *Butterworths international taxation of financial instruments and transactions*, 2nd ed, London, Butterworths, 1994.

Kuiper, WG *(East-West) joint ventures: a special phenomenon in international tax law?* Amsterdam, International Bureau of Fiscal Documentation, c1988.

Loukota, R et al (ed) *Multilateral tax treaties*, The Hague, Kluwer Law International, 1998

Nexia International *Tolley's International handbook of corporate and personal Taxes*, 6th ed, London, Butterworths, 2001.

Organisation for Economic Co-operation and Development. Committee on Fiscal Affairs *Tax aspects of transfer pricing within multinational enterprises: the United States proposed regulations: a report / by the Committee on Fiscal Affairs on the proposed regulations under S 482 IRC*. Paris, France, Washington, DC: Organisation for Economic Co-operation and Development; OECD Publications and Information Centre [distributor], 1993.

Picciotto, S *International business taxation: a study in the internationalization of business regulation*, London, Weidenfeld and Nicolson, c1992

PriceWaterhouseCoopers *Corporate taxes: worldwide summaries*, New York, John Wiley & Sons, Annual

Qureshi, A (ed) *Public international law of taxation*, London, Graham & Trotman, 1994

Rohatgi, R *Basic international taxation*, The Hague, Kluwer Law International, 2001

Sandford, C *Comparative study of the political economy of taxation: why tax systems differ*, Bath, Fiscal Publications, 2000

South East Asian tax handbook, 1996, Amsterdam, the Netherlands, IBFD Publications, c1996.

Thuronyi, V (ed) *Tax law design and drafting*, Washington, DC, International Monetary Fund, 1996-1998. 2 Vols. For the proposed Vol 3, see under Free web sites and International Monetary Fund, later in this guide.

Vann, R (ed) *Tax treaties: linkages between OECD member countries and dynamic non-member economies*, Paris, Organisation for Economic Co-operation and Development, 1996

Vann, R (ed) *Taxing international business: emerging trends in APEC and OECD economies*, Paris, Organisation for Economic Co-operation and Development, c1997

Vogel, K et al *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, The Hague, Kluwer Law International, 1997

Australia

Burns, L *Controlled foreign companies: taxation of foreign source income*, Melbourne, Longman Professional, 1992

Butler, M *Australian federal company taxation*, Sydney, Butterworths, 1994.

Dwyer, TM & Larkin, JT *Taxation of company and business income*, Sydney, Australian Tax Research Foundation, 1995 (Research Study No 25)

Gates, SJ *Tax aspects of corporate restructuring*, North Ryde, NSW, Australian Tax Practice, 1996

Krever, R; Gbich, Y & Gallagher, P (ed) *Taxation of corporate debt finance*, Melbourne, Longman Professional, 1991

Marks, B *Corporate taxation in Australia: distributions and imputation*, North Ryde, NSW, CCH, 1990

Review of Business Taxation, *A Tax System Redesigned*, Canberra, AGPS, July 1999 ("Review of Business Taxation") and the accompanying Draft Legislation (commonly known as the Ralph Report). The full report and draft legislation are available at <http://www.rbt.treasury.gov.au>

Rigney, HM *Australian business taxation*, Sydney, Butterworths, 1990

Scholtz, W *Australian corporate taxation*, Melbourne, Longman Business & Professional, 1995.

Taylor, J *Capital gains tax: business assets and entities*, Sydney, Law Book Co, 1994

Germany

Amann, R *German tax guide*, The Hague, Kluwer Law International/Luchterhand Verlag GmbH, Germany, 2001

German tax and business law guide, CCH which is edited by German law firm Boesebeck Droste

United Kingdom

Dicker, A *Taxation of UK corporate investment in the US*, 2nd ed, London, Butterworths, 1995

Bramwell, R et al *Taxation of companies and company reconstructions*, 7th ed, London, Sweet & Maxwell, 1998.

British master tax guide, CCH (annual)

Pointon, J & Spratley, D *Principles of business taxation*, Oxford, Oxford University Press, 1988

Tolley's Capital Gains Tax Law 2000-2001, Tolley's Corporate Tax Law 2000-2001, Tolley's Income Tax Law 2000-2001

Tomsett, EG & Noble, NR *Company reorganisations – tax and tax planning*, London, Butterworths, 1990

United States

Abrams, HE and Doernberg, RL *Federal corporate taxation*, 4th ed, New York, corporate/shareholder taxation, New York, Matthew Bender, 1996

Bartlett, JW *Equity finance: venture capital, buyouts, restructurings and reorganizations*, Wilmington, Delaware, Aspen Publishers, 1997

Brown, WJ *Basic corporate/shareholder taxation*, New York, Matthew Bender, 1996

Cartano, D *Federal and state taxation of limited liability companies*, 2001 Edition, Wilmington, Delaware, Aspen Publishers, 2000

Doernberg, RL *International taxation in a nutshell*, 5th ed, St Paul, Minn, West Group, 2000

Field, DE & Catherall, J *Corporate tax digest*, 3rd ed, Boston, Warren, Gorham & Lamont, 1997. Updated by supplements

Freeland, JJ; Lind, SA and Stephens, RB *Fundamentals of federal income taxation*, 11th ed, New York, Foundation Press, 1998

Gustafson, CH; Peroni, RJ & Pugh, RC *Taxation of international transactions*, St Paul, Minn, West Group, 1997

Kwall, JL *Federal income taxation of corporations, partnerships, limited liability and other owners*, 2nd ed, New York, Foundation Press, 2000

Lind, Schwarz, Lathrope and Rosenberg's *Fundamentals of corporate taxation*, 4th ed, by Schwarz, S; Lathrope, DJ; Rosenberg, JD and Lind, SA New York, Foundation Press, 1997

McDaniel, PR; Ault, HJ; McMahon, MJ and Simmons, DL *Federal income taxation of business organizations*, 3rd ed, New York, Foundation Press, 1999

McDaniel, PR; Ault, HJ; McMahon, MJ and Simmons, DL *Federal income taxation of corporations*, 2nd ed, New York, Foundation Press, 1999

McDaniel, PR. & Ault, HJ *Introduction to United States international taxation*, 4th rev ed, The Hague; Boston, Kluwer Law International, 1998.

Meldman, RE & Schadewald, MS *Practical guide to US taxation of international transactions*, 3rd ed, The Hague, Kluwer Law International/CCH USA, 2000

Smith, EP; Harmelink, PJ & Hasselback, JR *Federal taxation: comprehensive topics*, 2002, (10th Edition) Chicago, CCH, 2001 (annual)

US Master tax guide. New York, Commerce Clearing House (annual)

White, PD (ed) *Tax law*, Aldershot, England, Dartmouth, c1995 v.1 & 2

Wood, RW *Limited liability companies: formation, operation and conversion*, Wilmington, Delaware, Aspen Publishers, 1993

Wood, RW *Limited liability partnerships: formation, operation and taxation*, Wilmington, Delaware, Aspen Publishers, 1997

LOOSELEAF SERVICES

Many of the looseleaf services mentioned below, are also available electronically either via CD ROM or via the web.

General

Edwardes-Ker, M (ed) *International tax*

treaties service, London, In-Depth Publishing, 1977-

Edwardes-Ker, M (ed) *Tax treaty interpretation*, London, In-Depth Publishing, 1994-

OECD *Transfer pricing guidelines for multinational enterprises and tax administrations*, Paris, 1995-

Asia Pacific

Taxes and investment in Asia and the Pacific, Amsterdam, International Bureau of Fiscal Documentation, 1978- (Looseleaf)

Australia

Australian federal tax reporter, CCH, 12 Vols

Australian federal income tax reporter, ITAA 1997, CCH, 4 Vols

Australian income tax guide, CCH, 3 Vols

Australian international tax agreements, CCH, 2 Vols, 1991-. Includes double tax agreements, OECD & UN Model Conventions, *Tax and Treaty News Australian Tax Practice Commentary*, 13 Vols

Australian Tax Practice ATP Tax guide, 2 Vols, 1996-

Australian Tax Practice International agreements, 1991-. Includes double tax agreements, OECD Model Conventions, *International Tax Bulletin*

Cooper, GS & Wolfers, LR *Cooper's TLIP capital gains tax*, Pyrmont, NSW, ATP, 1999-

Hamilton, R; Deutsch, R & Raneri, J *Guidebook to Australian international taxation*, St Leonards, Prospect, 1992-

Leow, LP; CCH in consultation with Evans, C *Australian capital gains tax planner ITAA 1997*, CCH, 1998-

Europe

EC corporate tax law: commentary on the EC direct tax measures and member states implementation, Amsterdam, International Bureau of Fiscal Documentation. Analyses EC corporate tax measures, with an assessment of their implications for multinational companies maintaining a business in Europe.

European taxation, Amsterdam, International Bureau of Fiscal Documentation.

17 binders include the English versions of every treaty for the avoidance of double taxation of income, capital and inheritance concluded by European countries. Also includes detailed summaries of the laws and practice governing the taxation of corporations and individuals in almost every European country.

Taxation & investment in Central and East European countries, Amsterdam, International Bureau of Fiscal Documentation

Taxation of companies in Europe, Amsterdam, International Bureau of Fiscal Documentation, 1972-

Taxation of patent royalties, dividends, interest in Europe, Amsterdam, International Bureau of Fiscal Documentation 1963-

Taxation of private investment income in collaboration with the staff of the International Bureau of Fiscal Documentation and tax specialists of leading banks in Europe and the United States, Amsterdam, International Bureau of Fiscal Documentation, 1967-

See also Gammie, M *Corporate taxation in Europe – paths to a solution* [2001] British Tax Review 233-249

Germany

Droste *German tax and business law guide*, CCH

Handbook on the 1989 double taxation convention between the Federal Republic of Germany and the United States of America, Amsterdam, International Bureau of Fiscal Documentation

United Kingdom

Baker, P *Double taxation conventions and international tax law*, 3rd ed, London, Sweet & Maxwell, 2001-

CCH *British international tax agreements*

CCH *British tax guide*

CCH *British tax reporter*

Simon's Direct tax service, London, Butterworths. Vol 4: Capital gains tax, Trusts; Vol 5: Companies, Distributions.

United States

Bishop, CG & Kleinberger DS, *Limited liability companies: tax & business law*, Warren, Gorham & Lamont

Bittker, BI; Eustice, JS & Goldstein, G *Federal income taxation of corporations & shareholders*, 7th ed, Boston, Warren, Gorham & Lamont

CCH *US Standard federal tax reporter*. The same service is available via Westlaw file CCH-IRC.

Cooper, JF & Gershorn, R *International tax guide US income taxation*, Clark Boardman Callaghan

Handbook on the 1989 double taxation convention between the Federal Republic of Germany and the United States of America, Amsterdam, International Bureau of Fiscal Documentation

Kole, KV *International tax transactions*, Clark Boardman Callaghan

Kuntz, JD & Peroni, RJ *US international taxation*, Boston, Warren, Gorham & Lamont, 1992-

Levey, MM *US taxation of foreign controlled businesses*, Boston, Warren, Gorham & Lamont, 1995-

McIntyre, MJ *International income tax rules of the United States*, 2nd ed, Michie Research Institute of America *United States Tax Reporter – Income Taxes* (available via Lexis)

Rhoades, JD & Langer, MJ *US International taxation and tax treaties*, New York, Matthew Bender

Streng, WP & Salacuse, JW *International business planning: law and taxation* (US), New York, Matthew Bender, 1982-

CONFERENCE/SEMINAR PROCEEDINGS

There are many conference/seminar proceedings published by many organisations, such as the International Fiscal Association, International Tax Planning Association, Chartered Institute of Taxation – UK, Council for International Tax Education, European-American Tax Institute, European Association of Tax Law Professors, FSC/DISC Tax Association, Institute for Fiscal Studies – UK, Institute of Taxation in Ireland, Inter-American Center of Tax Administrations, International Association of Assessing Officers, North American Society of Tax Advisors, Taxation Institute of Australia, Taxpayers Association of Europe etc. See Tax and

Accounting Sites Directory – International Tax

<http://www.taxsites.com/international.html> for links to the above.

In addition to the above, listings may be found in many issues of *Tax Notes International*. See also ATLAS (Alliance for Tax, Legal and Accounting Seminars) <http://www.atlas-sfi.com> ATLAS was formed to educate U.S. and foreign multinationals and companies engaged in international and domestic tax, legal, and accounting aspects of business. Another useful source as mentioned above is the FSC/DISC Tax Association <http://www.fdisa-cite.org>

which was formed in 1984 as the FSC/DISC Tax Club to assist tax and financial executives in companies seeking to benefit from the US government's export tax incentive program that encourage the sale or lease of US manufactured products abroad. The Association is the only national organization serving the interests of the Foreign Sales Corporation and the Domestic International Sales Corporation community.

Here are just a few examples of printed proceedings.

Institute of Federal Taxation, New York University. Proceedings (and via Lexis)

International Fiscal Association, Congress (43rd: 1989: Rio de Janeiro, Brazil) *International taxation of services: proceedings of a seminar held in Rio de Janeiro in 1989 during the 43rd Congress of the International Fiscal Association*, Deventer, Kluwer Law and Taxation Publishers, 1991.

International Fiscal Association, Congress (49th: 1995, Cannes, France) *Tax aspects of derivative financial instruments* 49th Congress of the International Fiscal Association, Cannes, 1995, The Hague, The Netherlands, Kluwer Law and Taxation, c1995.

International Fiscal Association, Congress (55th: 2001, San Francisco). Many of the papers focussed on US corporate taxation, and were published in (2001) 55 (9/10) *Bulletin for International Fiscal Documentation Special issue*.

National Tax Association-Tax Institute of America Proceedings of the ... annual conference on taxation

Rumble, T (ed) *Australian business tax reform: tax law and policy. Strategic issues following the Review of Business Taxation*, St Leonards, NSW, Prospect, 1999

SOME COMPARATIVE TAXATION JOURNALS

As many tax articles appear in non tax journals, readers are reminded to consult the journal indexes which are listed following this section. Many of the following are also available electronically via various journal indexes or direct with the publisher.

Australia

Australian Tax Forum
(Taxation Institute of Australia)

Australian Tax Review (Lawbook Co)

Investment and Taxation Bulletin (Prospect)

Journal of Australian Taxation
(Monash University)

Revenue Law Journal (Bond University)

Taxation in Australia
(Taxation Institute of Australia)

Tax Specialist
(Taxation Institute of Australia)

General

Asia-Pacific Tax Bulletin

Bulletin for International Fiscal Documentation (International Bureau of Fiscal Documentation)

Cahiers De Droit Fiscal International

Executive briefing
(Coopers & Lybrand via ABI/Inform)

EC Tax Review (Kluwer)

European Taxation

Foreign Tax Law Bi-Weekly Bulletin

Intertax: bulletin of the Confédération fiscale européenne (CFE)

International Tax Journal (Aspen Publishers also via Lexis, Proquest and Westlaw)

International Tax Review (also via Lexis, Proquest and Westlaw)

Journal of International Taxation (Warren, Gorham & Lamont and via Lexis)

Tax Management International Journal (also via Proquest)

Tax News Service (International Bureau of Fiscal Documentation)

Tax Notes International (Tax Analysts and also via Lexis)

Tax Planning International Review

Germany

Doing business in Germany. [New York]: PriceWaterhouseCoopers, Center for Transnational Taxation

United Kingdom

British Tax Review (Sweet & Maxwell)

Taxes (Croner.CCH)

United States

Advances in Taxation
(JAI Press Inc, Greenwich, Conn)

Akron Tax Journal

American Journal of Tax Policy
(and via Lexis)

Berkeley Journal of International Law
(formerly International Tax and Business Lawyer)

Business Entities
(Warren, Gorham & Lamont)

Corporate Business Taxation Monthly
(Aspen Publishers)

Ernst & Young Washington Tax Reporter

Florida Tax Review (University of Florida)

Institute of Federal Taxation, New York University. Proceedings (and via Lexis)

Journal of American Taxation Association (ATA)

Journal of Corporate Taxation (Warren, Gorham & Lamont and via Lexis)

Journal of Partnership Taxation (Warren, Gorham & Lamont and via Lexis)

Journal of State Taxation

Journal of Taxation (Warren, Gorham & Lamont and via Lexis)

Journal of Taxation of Investments (Warren, Gorham & Lamont and via Lexis)

M & A Tax Report (Aspen Publishers)

National Tax Association-Tax Institute of America Proceedings of the ... annual conference on taxation

National Tax Journal (National Tax Association also via Lexis and Westlaw)

New York University Tax Law Review (also available via Lexis)

Practical Tax Lawyer (also via Lexis)

Tax Adviser (also via ABI/Inform Global)

Tax Executive (also via ABI/Inform Global)

Tax Law Review (Warren, Gorham & Lamont and Periodicals Contents Index (PCI) Full Text)

Tax Lawyer (American Bar Association and via Lexis and Westlaw)

Tax Management Estates, Gifts, and Trusts Journal (also via ABI/Inform Global)

Tax Management International Journal (Bureau of National Affairs)

Tax Management Memorandum with Corporate Tax and Business Planning Review (Bureau of National Affairs)

Tax Policy (National Tax Association – Tax Institute of America and Periodicals Contents Index (PCI) Full Text)

Taxation for Lawyers (Warren, Gorham & Lamont for Tax Research Group Ltd and via Lexis)

Taxes (CCH)

Tulane Tax Institute: [proceedings]. Tulane Tax Institute

WG&L Corporate Taxation (Warren, Gorham & Lamont)

Virginia Tax Review

There are also many full text tax journal articles available via Lexis or Westlaw or the journal indexes on the internet such as ABI Inform Global, Expanded Academic ASAP, LegalTrac.

JOURNAL INDEXES

ABI-Inform Global includes the full text of many articles. Although originating from the US, has many references and full text to non US jurisdictions.

Accounting & Tax Database via Proquest (US)

AGIS – Attorney-Generals Information Service. Indexes journals received in the Attorney-Generals Department Library in Canberra

APAIS – Australian Public Affairs Information Service. Indexes journals received on copyright by the National Library of Australia

Australian Taxation Abstracts. Indexed from sources received by the Australian Taxation Office

Index to Federal Tax Articles (US). Developed by tax researchers, Index to Federal Tax Articles enables researchers to identify significant articles relevant to any federal income, estate, or gift tax issue — from a listing of more than 40,000 articles dating back to 1913.

Index to Foreign Legal Periodicals (US). Indexes journals mainly from civil law countries.

Expanded Academic ASAP includes the full text of many articles

Index to Legal Periodicals (primarily US)

Legal Journals Index (UK)

LegalTrac (electronic) or Current Law Index (print). LegalTrac includes the full text of many articles from local and overseas magazines and journals.

PAIS International (primarily US). Includes references to Australian materials.

ONLINE SERVICES: WEB RESOURCES, LEXIS/NEXIS, WESTLAW

Free web resources

Australasian Legal Information Institute <http://www.austlii.edu.au> includes the full text of Australian federal and state legislation and cases with many useful links to other internet sites.

Australian Taxation Office <http://www.ato.gov.au> includes the full text of Australian federal tax legislation, cases, public rulings and extrinsic materials.

SCALEplus <http://scaleplus.law.gov.au> includes the full text of Australian federal and state legislation and cases with many other useful guides.

British and Irish Legal Information Institute <http://www.bailii.org> includes the full text of British and Irish legislation and cases with many useful links to other internet sites.

Cornell University Legal Information Institute (US) <http://www.law.cornell.edu>

includes the full text of US legislation and cases with many useful links to other internet sites.

Internal Revenue Service (US) <http://www.irs.ustreas.gov> includes tax forms and publications

International Bureau of Fiscal Documentation (The Netherlands) <http://www.ifa.nl> lists publications for sale, courses and seminars.

International Fiscal Association <http://www.ifa.nl> lists their publications for sale.

International Monetary Fund has released some Tax Law Drafting Samples on its website. The direct address is: www.imf.org/external/np/leg/index.htm

In particular, the *Commonwealth of Symmetrica Income Tax Act* and Commentary is due to be published in book form by the end of 2001 with a number of other samples in a third volume of *Tax Law Design and Drafting*.

International Tax and Social Security Data <http://www2.unimaas.nl/~rluja/taxdata.htm> An overview of Belgian, French, German, Dutch, UK and US tax legislation on the internet in the form of tax laws, court opinions, tax regulations, government publications.

Taxation Institute of Australia <http://www.taxinstitute.com.au> contains a wealth of information for non members and members. Members have access to TaxTrace, their index to journal articles on tax, today's tax news, Knowledge Base, Research tax issues etc.

Subscription services

Australian Tax Partner Library Australian Tax Practice <http://www.atp-online.com.au> — Commentary, Rulings and Guidelines, Tax legislation and Australian Tax Reports (Court and AAT). Available online and via CD ROM.

Bureau of National Affairs <http://web.bna.com> based in the US, list many of their tax publications and services in their Tax and Accounting Products subject area.

CCH Australian Taxes Electronic Tax Library <http://www.cch.com.au> includes

commentary, federal tax legislation, rulings, cases, international tax agreements. Available online and via CD ROM.

Dow Jones Interactive <http://www.library.usyd.edu.au/Databases/dji.html> Includes the full text to many local and overseas newspapers, magazines and journals. Note the presence of many US tax journals.

Foreign Tax Law <http://www.foreignlaw.com> has the full consolidated legal text of over 100 countries translated into English

Lexis/Nexis <http://www.lexis.com> has the full text of many primary and secondary materials. Of particular interest is the Tax Analysts Publications Library. In addition to this are the various country files, relevant to the Comparative Taxation course: US, UK. In the United Kingdom Tax Library there are the tax statutes and statutory instruments, case law. For the United States there is the CCH Incorporated Tax Library, which includes their US Master Tax Guide, Standard Federal Tax Reporter, ALI-ABA Course of Study Materials on various topics.

Taxability <http://www.taxability.com.au> publishes a lot of practical tax information for tax professionals.

TimeBase Income Tax Service with MALT <http://www.timebase.com.au> includes the legislation, commentary, rulings and determinations, bills and explanatory memoranda, full text cases, Case Link, online daily updating service. A distinguishing feature is MALT (Multi Access Layer Technology) which allows for point in time searching for income tax, corporations and GST legislation.

Westlaw <http://www.westlaw.com> has the full text of many primary and secondary materials. For US materials there is the Taxation Statutes and Legislative History.

Both Lexis and Westlaw supply most federal tax cases in full text including US Tax Court, US District Court, US Claims Court, plus any appellate cases.

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