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Sommario/riassunto

Taxation of Intellectual Property under Domestic Law, EU Law and Tax Treaties, comprising the proceedings and working documents of an annual seminar held in Milan in November 2017, is a detailed and comprehensive study on the taxation of intellectual property (IP). It begins with a comparative analysis of the domestic private law aspects of IP and the domestic tax regimes applicable to profits deriving from the utilization of IP. It next examines the taxation of IP under EU law, with a particular emphasis on (i) the EU fundamental freedoms and State aid, and (ii) the open issues in the implementation of the EU Interest and Royalty Directive. The book then moves to selected tax treaty issues. In particular, it analyses (i) the historical background and the policy of article 12 of the OECD Model Convention; (ii) the meaning of "royalties" and overlapping between articles 7, 12 and 13 of the OECD Model Convention; (iii) royalties in the context of the OECD Multilateral Instrument under the limitation on benefits (LoB) provision and the principal purpose test (PPT) clause; and (iv) certain selected issues on cross-border transfers of IP. Individual country surveys provide an in-depth analysis of the domestic tax regimes and actual tax treaty application and practices by various states, including Australia, Austria, Brazil, Canada, China (People's Rep.), France, Germany, Italy, the Netherlands, Spain, Switzerland, the United Kingdom and the United States.--

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