

1. Record Nr.	UNINA9910797072903321
Autore	Souza de Man Fernando
Titolo	Taxation of services in treaties between developed and developing countries : a proposal for new guidelines // Fernando Souza de Man
Pubbl/distr/stampa	Amsterdam, The Netherlands : , : IBFD, , [2017] ©2017
ISBN	90-8722-424-9
Descrizione fisica	1 online resource (xxviii, 370 pages)
Collana	IBFD Doctoral series ; ; Volume 39
Disciplina	343.0526
Soggetti	Double taxation - Developing countries Double taxation - Developed countries Service industries - Taxation - Law and legislation - Developing countries Service industries - Taxation - Law and legislation - Developed countries Developing countries Foreign economic relations Developed countries Developed countries Foreign economic relations Developing countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references (page 327-370).
Sommario/riassunto	The ease with which services are provided cross-border has increased considerably through the years, but this has not been reflected in the model conventions. Although this may not be an important issue when the flow of services between states is similar, it can have a huge impact on the collecting rights of states into which these services are mainly imported, such as developing countries. Nonetheless, developing countries? claims for more source taxation of services have been consistently neglected in model conventions. With the intent of analysing whether the claims of developing countries are valid, as well as examining how the current system was structured, the author studies the legal and economic theories that support source and residence taxation and the historical documents concerning model conventions drafted by the League of Nations, the OECD and the United Nations. Furthermore, to better grasp the perspective of developing

countries, the author analyses the situations of Brazil and India regarding the taxation of services in their domestic legislation and in their tax treaties, comparing the provisions of the latter with the current provisions in model tax conventions.
