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legislations are  
common to most OECD  
Member States. They  
are introduced to  
combat tax evasion by  
shifting profits to  
corporations situated  
in low tax jurisdictions.

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CFC legislation and a summarising general report, originating from a joint conference on CFC legislation in Rust (Austria) from 3-6 July 2003.

## **[PDF] Cfc Legislation Tax Treaties And Ec Law Full ...**

Control of the foreign company is defined, in the U.S., according to the percentage of shares owned by U.S. citizens. Controlled

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foreign corporation  
(CFC) laws work  
alongside tax treaties  
to...

## **Controlled Foreign Corporation (CFC) Definition**

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legislations are  
common to most OECD  
Member States. They  
are introduced to  
combat tax evasion by  
shifting profits to

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CFC (Controlled Foreign Company) legislation is one of the unilateral defence measures against tax evasion used by most OECD member states. The objective of CFC legislation is to protect the domestic tax base from erosion, caused by the



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outflow of capital to  
low tax jurisdictions.

Katarina Lif Burren  
Suzanne Lauritzen  
Jourdan.

## **CFC Legislation in an International Tax Perspective**

Taxation according to  
CFC rules could lead to  
income being taxed in  
the shareholder  
residence state even  
though the taxing right  
on the income is  
divided to the company

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state due to a double tax treaty. In this case it seems like double taxation could occur, which could be contrary to the aim of double tax treaties.

## **CFC rules and double tax treaties**

The item CFC legislation : domestic provisions, tax treaties and EC law represents a specific, individual, material embodiment of a distinct intellectual

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domestic provisions,  
tax treaties and EC**

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## **CFC-legislation, the Freedom of Establishment and Tax ...**

The CFC legislation is

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drafted in a way that is does not affect the application of the income and the corporate income tax code. The CFC tax is designed as an additional special tax which does not influence other taxes. For income and corporate income tax purposes the income attribution is not altered.

**CFC legislation and**  
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• CFC taxation in a nutshell • Need and purpose • Development and spread • OECD/G20 BEPS Project, Action 3 • Building blocks • EU Law and CFC legislation • Primary Law • ATA Directive • CCCTB • CFC rules and tax treaties • A Nordic perspective • Conclusions Discussion based on a case Discussion Very briefly

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If time allows

**CFC Legislation An  
EU, BEPS and Nordic  
Perspective**

CFC legislations are common to most OECD Member States. They are introduced to combat tax evasion by shifting profits to corporations situated in low tax jurisdictions. Without the introduction of CFC legislations, residents are free to set up

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corporations abroad to lower their tax burden.

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The CFC amount is determined according to the provisions of German tax law, i.e. the income determination of the CFC under foreign law is adapted to German tax law via modifications to



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income (section 10(3) of the FTTA).

## **Recent Developments in the German Tax Treatment of CFCs**

The CFC provisions in Germany (§§ 7-14 AStG, Foreign Tax Act) apply to both individual and corporate shareholders of a controlled foreign company. Such shareholders must include in their

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currently taxable income as a deemed dividend their share of passive income if two tests are met: German residents control the non-German corporation and

## **Controlled foreign corporation - Wikipedia**

avoidance rules. The issue then arises as to what is the impact of tax treaties on such domestic anti-

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avoidance rules. In general, it is accepted that tax treaties are rules that limit domestic law and if a conflict arises between the domestic law and tax treaty – the latter prevails.

## **The Interaction of Domestic Anti-Avoidance Rules with Tax ...**

legislation was introduced in Germany - the United States was

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the only. country using  
CFC legislation.<sup>122</sup>  
Few conflicts existed  
between the. United  
States CFC legislation  
and its tax treaties  
because virtually all its.  
tax treaties contained  
a savings clause that  
permitted the United  
States to.

## **Resolving the conflict between 'controlled foreign company ...**

CFC legislation, tax

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[Michael Lang;] --

"Twenty-three National Reports from nearly all EU countries as well as Australia, the Czech Republic, Estonia, Hungary, Israel, Lithuania, New Zealand and Norway deal with domestic CFC provisions and ...

**CFC legislation, tax  
treaties, and EC law  
(Book, 2004 ...**

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Examines the new CFC  
legislation and

compares it with the  
former CFC regime.

The article also  
considers whether the  
new CFC legislation is  
compatible with  
Sweden's tax treaties  
and with EC law.

## **New CFC legislation in Sweden - IBFD**

The law provides  
certain exemptions for  
CFCs with low  
accounting profits or a

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low profit margin or where the CFC pays a comparatively higher amount of tax in its territory than it would have paid back home. A one-year grace period is also allowed in respect of newly acquired CFCs where certain conditions apply.

## **Tax Law - Controlled Foreign Companies Rule | Deloitte ...**

According to the

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prevailing opinion in this trial, Brazilian CFC legislation violates tax treaties and the principle of good faith that must rule international relations. The obligation to observe tax treaties, established by article 27 of the UN Vienna Convention on the Law of Treaties (1969), was also referred to in the decision.



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