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2004
Marks & Spencer: Market and Sovereignty

2005
Thin capitalisation rules: the UK and the Italian tax rules

2006
The CARICOM single market and economy: a comparative analysis
The determination of UK corporate tax residence

2007
To what extent does Cyprus still present advantages in international tax planning?
The Switzerland EC savings tax agreement: a positive result?

2008
Thin capitalisation rules in Latvia: should the boundaries be changed?
Malta’s international company tax incentives: targeted by the European Commission
Exit tax in the European Union
Problems in the taxation of derivatives in a cross-border context: the example of the UK and Germany
Recent developments in transfer pricing in the EU and their significance for Greek tax law
The competitiveness of Cyprus in the European tax system and changes required for Cyprus to gain a competitive advantage?

2009
Cross-border loss relief jurisprudence and its impact in Portuguese domestic rules
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
Cross-border group relief in the United Kingdom
The harmonisation in Australia and New Zealand: lessons from the European Union
The impact of Community tax law on Greece: remedies for the reimbursement of taxes

2010
Transfer pricing for intragroup services: areas where more guidance could be given by HMRC
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
The UK as a corporate domicile in international tax planning
The Belgian notional interest deduction regime from a European perspective
Controlled Foreign Companies (CFC) legislation: an analysis of the Italian approach

2011
Capital gain tax implications on the sale of shares owned in Romanian companies
In the quest for simplification and certainty in the taxation of foreign profits, is the debt cap a step backwards?
Global tax competition, social responsibility and a view from an effective tax rate measure
ECJ jurisprudence on cross-border loss relief: the impact of Marks & Spencer on the UK’s group taxation regime
Fading magnetism of UK domiciled funds
Anti-abuse measures: prerogative of the Member State, violation of the EC Treaty freedoms or implementation of measures consistent with EU policy? An analysis

2012
VAT in Nigeria: the constitutionality or otherwise
The corporate taxation of foreign profits: an analysis of the proposed new UK regime
An analysis of the limitation of benefits clause in the new Malta-US double taxation agreement
Are Portuguese CFC rules compatible with EU law?
An examination of the likely ECJ response to cross-border loss relief under German tax legislation
The difference between tax evasion and tax avoidance: a study of the extensive use of trusts in Cyprus
The taxation of permanent establishments in European jurisdictions
Whether the freedom of establishment rights exist in relation to companies incorporated in one of the overseas countries and territories
Recognition of derivatives for tax purposes in Kazakhstan in comparison to the UK system and their application as a tax planning instrument

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

Corporate tax harmonisation within the European Union. Will the medicine kill the patient?

The Common Consolidated Corporate Tax Base and Ireland

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

2013

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

French anti-avoidance cross-border rules

Tackling tax avoidance

CCCTB: quo vadis?

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

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

Sufficient application of anti-avoidance rules in developing countries

The use of Cyprus collective investment schemes in international tax planning

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

UK exit taxes and EU law

2014

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

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

An assessment of the EU financial transaction tax proposal

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

The Chinese income tax system and the rule of law

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

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

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

UK limitation on double taxation relief in situations involving hybrid entities
Anti-avoidance measures: from theory to practice
The development of the place of supply rules for services: changes in Romanian VAT law
Tax planning via management service fees: considerations for multinationals operating in developing countries
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
The CFC rules and their impact in the Greek tax system
Questioning the impact of the ECJ decision in Marks and Spencer plc vs. Halsey (Inspector of Taxes) from a French perspective
Round-tripping: a tax treaty abuse
Financial crisis and Greek tax policy; the radical transformation of the Greek income tax code, based on international tax standards
Business restructurings: German transfer of functions regulations and losses
The compatibility of the Belgian fairness tax with EU law and international law

2015

Base Erosion and Profit Shifting (BEPS) transparency requirement on data exchange and transfer pricing documentation
Transfer pricing regulations in Moldova: current provisions and further developments
To what extent is Cyprus an efficient tax planning jurisdiction in the EU and what challenges does it face?
Anti-avoidance legislation in Moldova: reflection on the current rules and the way forward of the direct tax system
Estonian and Latvian holding companies in Lithuanian tax planning
A comparative analysis of tax competitiveness between the Profits Tax of Hong Kong and Enterprise Income Tax of China
Japan's corporate taxes for multinationals
VAT rate schemes: towards a broader VAT base
Romanian VAT law and EU VAT directives: A theoretical and practical examination of the differences between them
The concept of permanent establishment in the oil and gas industry in the United Kingdom
Does the Romanian tax law infringe the European Union legislation? Examples of individual tax and social security treatment
Taxation of frontier workers: Switzerland and its neighbouring countries
Greek tax legislation in relation to R&D incentives, in light of the EU legislation and recent OECD work (BEPS)
Transfer pricing in East Africa: an appraisal of the development and challenges to governments, tax authorities and multinational enterprises (MNEs) and the way forward

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

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

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

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

2016

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

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

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

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

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

Interplay between copyright law and Income Tax law in India

Cloud computing and permanent establishment issues from a US perspective

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

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

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

E-commerce business and jurisdiction to tax

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

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

Transfer pricing in Romania: new frontiers

VAT treatment of vouchers under EU law

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

2017
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

A comparative study of agency PE and its profit attribution

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

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

Searching the Romanian place of effective management

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

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

Group taxation within the EU and CJEU case law

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

The taxation of domestic and foreign partnerships in Luxembourg

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

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

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

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

2018

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

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

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

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

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

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)?

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

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

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

The impact of BEPS on the real estate investment industry

The impact of the proposed EU Anti Tax Avoidance Directives on Maltese tax regimes
International tax aspects of the tax and Zakat system in Saudi Arabia
The creation of a distortionary tax on competition violations in the UK: the need for further deterrence and investigating resources
The analysis of the new Russian Controlled Foreign Companies (CFC) rules
The allocation of profits from derivatives in the UK and its effects in international taxation in light of BEPS
The challenge of tomorrow: harmonisation of Moldovan law concerning VAT
Playing hide and seek with the OECD: how Mauritius has survived previous anti-avoidance measures and the potential impact of the BEPS Project
Does Guernsey fit the profile of a tax haven in the context of FATCA and CRS?
An analysis of the recent US-Poland income tax treaty with particular attention to its limitation on benefits clause
A comparison of the Greek GAAR with the EU Anti Tax Avoidance Directive GAAR
The effect of the 2015 change to the EU place of supply rules on the online gambling industry
A comparison of the UK and US positions on the OECD’s Base Erosion and Profit Shifting Project
Tax arbitrage in ICOs: a European perspective
Japan’s cross-border donation rules
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
Taxation of permanent establishments in India
The impact of CJEU case law in respect of fundamental freedoms on the interpretation of the Parent-Subsidiary Directive
Anti-abuse rules and international tax treaties

2019

Anti-tax avoidance measures in South Korea focusing on its Controlled Foreign Company (CFC) rules
"Lohn" contracting and the concept of PE in the textile industry: loss of revenue - the case of Bosnia and Herzegovina
Comparative analysis: taxation of investment manager regimes
Digital assets taxation: Thailand’s digital economy
Multilateral Instrument: a missed opportunity for transnational dispute resolution and the suggested way forward for Nigeria
Base Erosion and Profit Shifting in developing countries: the Kenyan case
Wind of change in international taxation: moving in the right direction – Romania
Malta, transfer pricing and low value-adding intra-group services: the way forward

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

Rethinking traditional source concepts in a digital economy

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

The OECD VAT/GST guidelines and promotion of international trade through value added tax coordination: the Nigerian perspective