

Tax Arbitrage Through Cross Border Financial Engineering The Use Of Hybrids Synthetics And Non Traditional Financial Instruments

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Tax Arbitrage through Cross-Border Financial Engineering is a comprehensive exploration of tax arbitrage opportunities ensuing from financial engineering techniques with cross-border financial instruments. You ' ll discover how to enhance your practice by making use of complex types of arrangements such as hybrids, synthetics, and non-traditional financial instruments, which are able to meet the criteria for favorable tax treatment in multiple jurisdictions.

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This book explores tax arbitrage opportunities resulting from financial engineering techniques with cross-border financial instruments such as hybrids, synthetics, and non-traditional financial instruments. Firstly the author clarifies the concept of three kinds of complex financial instruments, and thereafter he discusses the most adequate tax treatment of these instruments in cross-border ...

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Tax Arbitrage Through Cross Border Financial Engineering ...

Abstract. This chapter discusses, including mathematical descriptions, trading strategies based on tax arbitrage, including municipal bond tax arbitrage, which amounts to borrowing money and buying tax-exempt municipal bonds, which is attractive to companies in jurisdictions where tax rules allow them to buy tax-exempt municipal bonds and deduct interest expenses from their taxable income, cross-border tax arbitrage exploiting the difference in the tax treatment of the foreign and domestic ...

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known as "cross-border tax arbitrages," although, as I have discussed elsewhere (Shaviru, 2004), they are not really arbitrages in a finance sense. During the Clinton Administration, the United States Treasury proposed to deny U. S. tax benefits to taxpayers engaging in certain of the transactions. Vehement opposition forced the Treasury to back

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Cross-Border Investing with Tax Arbitrage Since this article examines the credit by looking at the ex-day behavior of the stock price, it is closely related to the large literature on ex-day price effects, most of which uses U.S. data. In characterizing equilibrium, that literature emphasizes the tax heterogeneity created by different classes of

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Tax Arbitrage Through Cross-Border Financial Engineering ...

International or cross-border tax arbitrage is the name frequently given to arrangements designed to produce tax savings through exploitation of differences between the U.S. and foreign tax rules on such matters as determining the source of income and deductions, classification of entities and determining the residents of entities for tax purposes.

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In its simplest terms, cross-border tax arbitrage refers to a situa- tion in which a taxpayer or taxpayers rely on conflicts or differences between two countries' tax rules to structure a transaction or entity

One Nation Among Many: Policy Implications of Cross-Border ...

In its simplest terms, cross-border tax arbitrage refers to a situation in which a taxpayer or taxpayers rely on conflicts or differences between two countries ' tax rules to structure a transaction or entity with the goal of obtaining tax benefits (for example, reduced or no taxation) overall.

ONE NATION AMONG MANY: POLICY IMPLICATIONS OF CROSS-BORDER ...

A main goal of the reform is to effectively reduce aggressive tax avoidance opportunities through cross-border dividend arbitrage. These transactions, known as " cum-cum-deals, " have received heightened scrutiny in Germany following a highly-publicized media investigation that concluded that the scheme costs the German treasury millions of Euros in lost tax revenue.

German lawmakers weigh proposal to curb tax avoidance ...

Tax Arbitrage through Cross-Border Financial Engineering is a comprehensive exploration of tax arbitrage opportunities ensuing from financial engineering techniques with cross-border financial instruments. You ' ll discover how to enhance your practice by making use of complex types of arrangements such as hybrids, synthetics, and non-traditional financial instruments, which are able to meet ...

International tax arbitrage has come under intense scrutiny since the global financial crisis, and is usually portrayed as a form of aggressive tax avoidance. Press coverage has often shown little understanding of the distinction between tax avoidance and tax evasion, describing the legitimate behaviour of taxpayer banks, financial institutions and multinational businesses in emotive terms and often inaccurately. This book aims to look at tax arbitrage, and demystify its practice. In a world where tax competition rather than tax harmonisation is the predominant norm, international tax arbitrage is a form of legitimate tax planning. The book starts with a review of some of the press coverage (including of recent court cases) and also examines campaigns by the Uncut pressure group. It considers the confusion over the boundary between 'legality' and 'morality'. It covers the responses of tax authorities in major western economies to calls for tax reform. This includes the choices to favour: substance or form worldwide or source taxation targeted legislation or general anti-avoidance rules. It considers the role of jurisdictional competition in tax avoidance arbitrage and the approach taken by a number of countries (including the UK, Ireland and Netherlands) to fiscal policy. A review of recent law reports in the UK, Italy, France, New Zealand, Australia, United States and South Africa involving tax arbitrage, helps to explain how it works, with detailed descriptions from court cases and flow charts of the structured finance arrangements. The appendices include an extract from the OECD Report "Building Transparent Tax Compliance by Banks" on international arbitrage financing transactions, and the UK "Code of Practice on Taxation for Banks" with guidance notes.

Zeitungsausschnitte (1966-1980).

The permanent establishment (PE) is a legal form of cross-border direct investment whereby a business presence is maintained as an integral part of the foreign investor. Due to the growing intensity and complexity of international business relations, the PE defi-nition and the allocation of profit-ts between head units and PEs have become highly contentious, especially from the perspectives of the major emerging economies of the BRIC countries (Brazil, Russia, India, and China). Unsurprisingly, the potential for tax avoidance and the scrutiny of tax authorities have increased enormously. Against this background, this work illustrates and compares the OECD Model Tax Convention with country-specifi-c source taxation rules, focusing on possible tax system changes and offering reform proposals. Emphasizing the taxable implications of the various rules upon country-speci-fic PE concepts, the author ' s treatment covers such issues and topics as the following: – the PE de-finition of the OECD MC and from the perspective of selected countries; – allocation of business pro-fits under the Authorised OECD Approach (AOA); – avoidance of PE status; – implementation of a service PE proposal; – construction site PEs established by subcontractors; – existence of an agency PE; and – the OECD project on Base Erosion and Profit-t Shifting (BEPS). The author uses simulated cross-border national and treaty cases to highlight qualifi-cation conflicts, thus reinforcing his detailed discussion of source taxation rules of business profit-ts and relevant case law in Germany, the United States, and the BRIC states. There is also a checklist detailing how companies can avoid unintentionally setting up a PE. The author ' s deeply informed proposals provide much-needed guiding tax criteria and open the way to greater feasibility and transparency in PE taxation. Because the defi-nition of PEs has enlarged and the treatment of profit-t allocation has become more complex, the clari-fication of the PE concept presented in this book is of inestimable importance for lawyers, of-ficials, policymakers, and academics concerned with international business taxation in any jurisdiction.

During the last few years Cross Border Leases have become an important source of liquidity for European companies. Transactions have been closed on a wide variety of assets. American investors that use the transactions as a tax shield like to close deals with best rated European companies.In the first part of the paper we describe how a U.S. Cross Border Lease is designed as a vehicle for tax arbitrage between the United States and an European lessee. In the second part we describe what determines the profit of the lessee as well as the potential risks from the long term transaction.

Financial innovation allows companies and other entities that wish to raise capital to choose from a myriad of possible instruments that can be tailored to meet the specific business needs of the issuer and investor. However, such instruments put increasing pressure on a question that is fundamental to the tax and financial systems of a country – the distinction between debt and equity. Focusing on hybrid financial instruments (HFIs) – which lie somewhere along the debt-equity continuum, but where exactly depends on the terms of the instrument as well as on applicable laws – this book analyses their treatment under both domestic law and tax treaties. Key jurisdictions, including the EU, some of its Member States, and the United States, are covered. Advocating for a broader scope of application of HFIs as part of the financing of companies in Europe alongside traditional sources of debt and equity financing, the book addresses such issues and topics as the following: • problems associated with the debt-equity distinction in international tax law; • cross-border tax arbitrage and linking rules; • drivers behind the use and design of HFIs; • tax law impact of perpetual and super maturity debt instruments, profit participating loans, convertible bonds, mandatory convertible bonds, contingent convertibles, preference shares and warrant loans on HFIs; • financial accounting treatment; • administrative guidance; • influence of the TFEU on Member States ' approaches to classification of HFIs; • interpretation of the Parent-Subsidiary Directive by the European Court of Justice; • applicability of the OECD Model Tax Convention; and • implications of the OECD Base Erosion and Profit Shifting (BEPS) project. Throughout this book, the analysis draws upon preparatory works, case law, and legal theory in English, German, and the Scandinavian languages. In conclusion, the author considers tax policy issues, and identifies and outlines possible high-level solutions. Actual or potential users of HFIs will greatly appreciate the clarity and insight offered here into the capacity and tax implications of HFIs. The book not only examines whether existing legislation is sufficient to handle the issues raised by international HFIs, but also provides an in-depth analysis of the interaction between corporate financing and tax law in the light of today ' s financial innovation. Corporate executives and their counsel will find it indispensable in the international taxation landscape that is currently coming into view, and academics and policymakers will hugely augment their understanding of a complex and constantly changing area of tax law.

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