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Efforts to Fill the Information Gap

by Ingo v. Jacobi, Hamburg

Businessmen all over Europe as well as in North America and in other countries have to be increasingly concerned with international taxation. Therefore the International Bureau of Fiscal Documentation is gaining in importance.

Since direct investments in foreign countries play an important and fast growing role in business activity today, it becomes evident that detailed knowledge about fiscal policies of the countries of interest is highly required. Questions as: What is the tax treatment of capital gains and foreign source income? or: what is the local tax treatment of sales and turnover? and: what is the treatment of property and share transfer? are some of the first which usually emerge when having international operations in mind. Also problems as taxation and transfer of royalties, dividends and interest, paid to resident and non-resident corporations or the tax liabilities of non-resident corporations may and often do have strong influence on the investment decision.

Widespread Service ...

To cast some light on this complicated matter, a research and documentation center has been established in Amsterdam/The Netherlands. Founded in 1938 by the International Fiscal Association, the International Bureau of Fiscal Documentation's primary function in the postwar years was the collection of a unique library which now numbers over 10,000 volumes of tax material from each part of the world. Together with hundreds of financial papers, legal periodicals, and other services these form a solid basis for the Bureau's many activities.

Its facilities are permanently expanding to meet the information requirements of business as well as of governments. Being a non-profit organisation, the Institute's strength lies in its independence and objectivity, as well as its high standards. They are amply reflected in the composition of its Board of Trustees and its Advisory Board, both of which consist of high ranking representatives of governments, industry, commerce, scientific, jurisdictional and professional organisations from 18 different countries.

Originally of most interest to international business was the Bureau's International Tax Service which remains responsible for basic research and preparation of information varying from short reports on fairly routine questions to reports of considerable length on complex questions of comparative international tax law covering many countries. The Bureau cannot, however, act in an advisory capacity; in fact, tax advisors themselves frequently use the Bureau as a source of their own reference information.

... Through Extended Facilities

In recent years, the Institute has concentrated on expanding its range of publications. As a result, it now publishes a considerable number of English-language periodicals and loose-leaf services, as well as occasional books and monographs.

Among the monthly journals *European Taxation* provides detailed information and expert comment on all aspects of taxation in Western Europe, including analysis and discussion of recent developments. Articles written both by the Bureau's research associates themselves, and with the co-operation of a network of local tax experts, are presented in a scientific and factual manner, and illustrated with practical examples. Subscribers automatically receive a free subscription to a *Tax News Service* which is a twice-monthly airmailed release summarising latest tax developments inside and outside Europe.

The *Bulletin for International Fiscal Documentation* comprises articles prepared with the co-operation of correspondents in over sixty countries, reporting on the systems, developments and problems of the tax laws of both developed and developing countries.

Great stress is laid on loose-leaf services. In the European field three *Guides to European Taxation*

(each volume contains approximately 600 pages) offer help and advice. In volume 1 the taxation of patent royalties, dividends, and interest is the main subject. Each tax (with basis and rates) levied on intercorporate patent royalties, dividends and interest as each type of income flows from one West European country to another, and to the USA and Canada is specified. Airmailed supplements by country are released about three times per year.

From Europe to Latin America and Africa

Corporate taxation in the Common Market is treated in volume 2, which comprises a country-by-country survey and comparative analysis of the direct corporate taxes in each of the six member states of the EEC. The third book deals with the taxation of private investment income. Here we find a comparative analysis (by countries), including tables, of the effective tax burdens on dividends and interest received by individuals in the 17 major countries of Western Europe and the USA.

Additionally there exists a Supplementary Service to European Taxation, which provides a seven volume basic reference, up-dated monthly, and organised under five main sections covering individual and corporate tax rates, texts (in English) of tax treaties, abstracts from official reports, and a bibliography of new tax publications and official documents. The first four sections cover the whole of Western Europe, the bibliography covers all countries.

A two-volume service of approximately 750 pages providing information on the fast changing corporate tax laws of Central and South America is now offered in Corporate Taxation in Latin America. By following a common outline, this work has made it possible for the first time to make a direct comparison of the practical implications of each national corporate tax system. Regular (quarterly) supplements ensure that the information contained is kept up-to-date.

At the request of the United Nations Economic Commission for Africa, the institute has prepared a similar two-volume service. African Tax Systems presents, for the first time, a detailed comparative survey—of course following common outlines—of direct and indirect taxation in the developing countries of Africa, covering both corporations and individuals.

Important Tax Conventions

There has also been produced a bi-lingual handbook on the US-German Tax Convention, com-

prising a three-volume loose-leaf commentary. On about 1,500 pages the service includes background studies with a summary of the national tax systems, a comprehensive commentary of the individual articles of the convention, and the texts of the convention and protocol, as well as the official documents relevant to the legislation such as regulations, ratification laws, case law, OECD Draft Convention, unilateral relief provisions and US-German friendship treaties.

A similar bi-lingual handbook (in German, with texts in Dutch and German) has been presented in German-Netherlands Tax Convention (*Erläuterungen zum deutsch-niederländischen Doppelbesteuerungsabkommen*). Published in two loose-leaf volumes, it contains about 1,000 pages and is supplied with a subscription to the necessary up-dating supplements.

Other Studies and Activities

Among the considerable number of books and monographs published by the Netherlands Fiscal Documentation Bureau there is to mention an English translation of the EEC Reports on Tax Harmonisation, and the Reports of the Sub-Groups A, B and C (which recommended the introduction of the common system of tax on value added in the EEC); an English translation of the EEC Proposed Directives on Mergers and Take-Overs and Parent-Subsidiary Relationships (COM 69/5 & 6 final); and a study of Fiscal Harmonisation in the Benelux Economic Union. A series of retrospective studies entitled *Developments in Taxation Since World War 1* is nearing completion.

Students from The Netherlands and other countries may use the Bureau's library where they are given assistance in carrying out research for graduate and postgraduate theses. These facilities are also widely used by visiting businessmen and their advisors. A limited number of young lawyers and economists may obtain short-term positions on the staff of the Bureau to enable them to acquire scientific knowledge combined with practical experience. There are no restrictions as to what part of the world they come from.

The blend of the theoretical and the practical, coupled with objective independence, places the Institute in a unique position in its relations with governments, professional organisations, business enterprises and educational institutions; a position which will no doubt result in an increasingly important role in helping to solve international taxation problems in the years ahead.