



IBFD Presentation - Tax Research Platform

Pindar Xie

Regional Operation Manager

Mainland/Taiwan/Korea



Tax Research Platform collection

Global content

Tax news
Tax treaties
GTTC
Case law
Countries
Chapters
Mobile Tax facts
Indirect taxes
National legislations

Tools

Quick References
Tables :
Key features
Chapters compare
Treaties compare
TR status monitor
TR article compare
International tax
Structuring
Historical Archives
Cross border tool

Topical

TP
Corporate
& Private
Investment
Investment Funds
PE
M&A
Tax Risk
Holding
Global Mobility

Journal Articles

Asia Pacific
Europe
International Taxation
Transfer Pricing
VAT
Finance &
Capital Markets
World tax
Online Books
Online training



www.ibfd.org - login page

http://online.ibfd.org/cgi/logon.fpl?redir=/kbase IBFD - Log on

File Edit View Favorites Tools Help

Percorso - Google Maps Current workout - Lumosity IBFD Your Portal to Cross ... Comtax Basic (ver. 5-5-20... Google

Page Safety Tools

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If you don't have an account you can register [here](#).

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Request a new one [here](#).

100% EN 08:06 05/08/2015



Tax Research platform – subscription overview

Browser address bar: <http://online.ibfd.org/kbase/#topic=d&N=3+10&owi>

Page title: IBFD Tax Research Platform

Welcome emilylim@ibfd.org

Navigation: My Account | Log off | www.ibfd.org | Product info | Feedback | Help

Search | Tools | News & Updates | Favourites | Annotations | History

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Topic Search

Country: <select>

Related Country: <select>

Region: <select>

International Organization: <select>

Select All / Deselect All [Submit selected collections](#) Expand All / Collapse All

| | |
|---|---|
| <input checked="" type="checkbox"/> News (61,690 reports) | <input checked="" type="checkbox"/> Treaties (11,575 treaties) |
| <input checked="" type="checkbox"/> Quick Reference Tables (421 tables) | <input checked="" type="checkbox"/> Models (49 documents) |
| <input checked="" type="checkbox"/> Country Key Features (309 documents) | <input checked="" type="checkbox"/> Global Tax Treaty Commentaries (9 chapters) |
| <input checked="" type="checkbox"/> Country Surveys (776 chapters) | <input type="checkbox"/> Primary Source Material (9,230 documents) |
| <input checked="" type="checkbox"/> Country Analyses (130 chapters) | <input type="checkbox"/> Case Law (8,835 documents) |
| <input type="checkbox"/> VAT, Sales Tax & Other Indirect Taxes (66 documents) | <input checked="" type="checkbox"/> Online Books (185 books) |
| <input checked="" type="checkbox"/> Transfer Pricing (117 chapters) | <input type="checkbox"/> Journals (8,320 articles) |
| <input type="checkbox"/> Topical Analyses (282 documents) | <input checked="" type="checkbox"/> Glossary (4,184 documents) |
| | <input checked="" type="checkbox"/> Online Training (2 courses) |

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New on the IBFD Platform

- New collections
- Platform enhancements

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Online Tax Courses

- Fundamentals of Tax Treaties
- Fundamentals of Tax Treaties - Spanish
- Fundamentals of Tax Treaties - Chinese
- Residence

Windows taskbar: 100% zoom, 08:27, 21/07/2015



Tax Research Platform - Tools

The screenshot shows a web browser window displaying the IBFD Tax Research Platform. The address bar shows the URL <http://online.ibfd.org/kbase/#topic=tools>. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The page header features the IBFD logo, the title "IBFD Tax Research Platform", and a user greeting "Welcome emilylim@ibfd.org". Navigation links include "My Account", "Log off", "www.ibfd.org", "Product info", "Feedback", and "Help". A yellow navigation bar contains "Search", "Tools" (selected), "News & Updates", "Favourites", "Annotations", and "History". The main content area, titled "Tools", displays eight tool cards in a 2x4 grid:

- Comtax Basic Calculation Tool
- Country Chapters Comparison
- Country Tables Comparison
- Historical Tax Archives
- International Tax Structuring
- Treaty Article Comparison
- Treaty Article Export
- Treaty Status Monitor

The Windows taskbar at the bottom shows the Start button, taskbar icons for Internet Explorer, Word, and other applications, and a system tray with the date 21/07/2015 and time 09:12.



Tools: Other tables under Country Tables Comparison

The screenshot shows a web browser window displaying the IBFD Tax Research Platform. The address bar shows the URL: <http://online.ibfd.org/kbase/#topic=country-table-cc>. The page title is "IBFD Tax Research Platform". The user is logged in as "emilylim@ibfd.org".

The main navigation bar includes "Search", "Tools", "News & Updates", "Document", "Favourites", "Annotations", and "History". The "Tools" section is active, showing a "Back to Tools Overview" button and a "Select comparison table on:" dropdown menu with "<Select>" selected.

The "Country Tables Comparison" tool is displayed, with the following text: "IBFD has grouped the following different country comparison tables in one easy-to-use tool that helps you select the table of your interest:"

- Country Key Features Comparison Table
- EU VAT Rates Table
- Global Mobility Comparison Table
- Holding Companies Comparison Table
- Interest and Penalties Comparison Table
- Outbound Payments Comparison Table
- Tax Management Comparison Table
- Transfer Pricing Comparison Table
- Withholding Rates Comparison Table

A note at the bottom states: "Note: You only have access to comparison tables which are part of your subscription. Instructions on how to use the comparison tables can be found in the [Video Demo Section](#) and the [help section](#) of the IBFD Tax Research Platform."

The browser's taskbar at the bottom shows the system tray with the date and time: "21/07/2015 09:51".



TRP- Corporate Investment Income example

http://online.ibfd.org/kbase/#topic=doc&url=/collec IBFD Tax Research Platform...

File Edit View Favorites Tools Help

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Search Tools News & Updates Document Favourites Annotations History

Outline

Singapore - Corporate Investment Income

- Author
- Latest Information
- 1. Taxation of Resident Companies
 - 1.1. Definitions
 - 1.2. Corporate income tax
 - 1.3. Withholding taxes
 - 1.4. Other taxes on income
 - 1.5. Miscellaneous taxes
 - 2. Taxation of Foreign-Source Income
 - 1.2.1. Domestic rules
 - 1.2.2. Bilateral situations
 - 3. Taxation of Non-Resident Companies
 - 3.1. Definitions
 - 1.3.2. Taxes on income and capital gains
 - 1.3.3. Withholding taxes
 - 1.3.4. Other taxes on income
 - 1.3.5. Miscellaneous taxes
 - 4. Taxation of Outbound Payments

Singapore - Corporate Investment Income - Topical Analyses - 4. Taxation of Outbound Payments – Bilateral Situations (Last Reviewed: 1 March 2015) Daljit Kaur; Nina Umar

4. Taxation of Outbound Payments – Bilateral Situations

Argentinian company receives income from Singapore

[Comparison Chart - Outbound Payments - Singapore - Argentina](#)

No treaty.

| Type of income | Singaporean taxes payable by the Argentinian company |
|------------------|--|
| Patent royalties | 10% withholding tax [domestic law]. |
| Dividends | No income or other taxes [domestic law]. |
| Interest | 15% withholding tax [domestic law]. |
| Note: | If the patent royalties, dividends or interest are derived through a permanent establishment which the Argentinian company maintains in Singapore, such income is included in the taxable profits of the permanent establishment and is subject to income tax in the normal manner [domestic law]. |

For Argentinian taxes, see [Argentina section 2](#).

Australian company receives income from Singapore

[Comparison Chart - Outbound Payments - Singapore - Australia](#)

Print PDF Word Cite this Historical versions Favourites Annotations

100%

EN 09:49 21/07/2015

Browser address bar: <http://online.ibfd.org/kbase/#topic=kf-compare&ver>

IBFD Tax Research Platform

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Tools

Back to Tools Overview

- A. General information
- B. Direct taxation: Companies
- C. Direct taxation: Individuals
- D. Indirect taxation: Value added tax (VAT)/Goods and services tax (GST)
- E. Other taxes

Select comparison table on:
Country Key Features

Table Type
National

Countries
3 countries selected.

Generate Table

Country Tables Comparison

Country Key Features Comparison Table

| Tax Feature | India Last reviewed: 1 January 2015 | Indonesia Last reviewed: 1 January 2015 | Singapore Last reviewed: 1 January 2015 |
|--------------------------|--|--|--|
| <i>Interest</i> | 20% (21.012% including SC, EC and SHEC for income between INR 10 million and INR 100 million, or 21.637% for income exceeding INR 100 million) | 20% | 15% |
| <i>Royalties</i> | 25% (26.265% including SC, EC and SHEC for income between INR 10 million and INR 100 million, or 27.037% for income exceeding INR 100 million) | 20% | 10% |
| <i>Fees (technical)</i> | 25% (26.265% including SC, EC and SHEC for income between INR 10 million and INR 100 million, or 27.037% for income exceeding INR 100 million) | 20% | general corporate tax rate |
| <i>Fees (management)</i> | 25% (26.265% including SC, EC and SHEC for income between INR 10 million and INR 100 million, or 27.037% for income exceeding INR 100 million) | 20% | general corporate tax rate |

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Print | Excel | Favourites

100% | 09:29 | 21/07/2015

Browser address bar: <http://online.ibfd.org/kbase/#topic=kf-compare&ver>

Page Title: IBFD Tax Research Platform

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Navigation: My Account | Log off | www.ibfd.org | Product info | Feedback | Help

Search | Tools | News & Updates | Favourites | Annotations | History

Tools

Back to Tools Overview

- A. General information
- B. Direct taxation: Companies
- C. Direct taxation: Individuals
- D. Indirect taxation: Value added tax (VAT)/Goods and services tax (GST)
- E. Other taxes

Select comparison table on: Country Key Features

Table Type: National

Countries: 3 countries selected.

Generate Table

Country Tables Comparison

Country Key Features Comparison Table

| Tax Feature | India Last reviewed: 1 January 2015 and SHEC) | Indonesia Last reviewed: 1 January 2015 | Singapore Last reviewed: 1 January 2015 |
|---|--|--|--|
| D. Indirect taxation: Value added tax (VAT)/Goods and services tax (GST) | | | |
| | VAT is imposed by the states on sales of most type of movable goods and supply of services; central sales tax (CST) is levied on interstate sale of goods; service tax applies to specified services | supply of taxable goods carried out in Indonesia; importation of taxable goods; rendering of taxable services in Indonesia; utilization of intangible taxable goods from outside Indonesia within Indonesia; utilization of taxable services obtained from outside Indonesia within Indonesia; export of taxable goods | supply of goods and services in Singapore by a taxable person in the course of business; importation of goods into Singapore |
| VAT/GST (standard) | VAT rate: 0% to 15% (varies among the states); service tax rate: 2% plus 2% EC and | 10% | 7% |

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Taskbar: 100% | 09:31 | 21/07/2015

http://online2.ibfd.org/treaty/compare-view.jsp?url1=/data/treaty/docs/html/tt_au-be_01_eng_197 - Windows Internet Explorer

http://online2.ibfd.org/treaty/compare-view.jsp?url1=/data/treaty/docs/html/tt_au-be_01_eng_1977_tt.html&url2=/data/treaty/docs/html/tt_be-cn_01_eng_1985_tt.html

AUSTRALIA - BELGIUM INCOME TAX TREATY

INCOME TAX TREATY

One or more additional documents are related to this Treaty. [see Article](#)

See the table of contents for this treaty at left.

Date of Conclusion: 20 September 1977

Entry into Force: 1 July 1978

Effective Date: 1 July 1978

Note 1: A protocol (1977) and 1 main text of the treaty.

Note 2: The Dutch text is also available in this database.

Note 3: The French text is also available in this database.

AGREEMENT BETWEEN AUSTRALIA AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

Chapter I Scope of the Agreement

**Article 1
Personal scope**

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

**Article 2
Taxes covered**

BELGIUM - CHINA (PEOPLE'S REP.) INCOME TAX TREATY

**INCOME TAX TREATY
(Unofficial translation)**

Close ✕

**BELGIUM - CHINA (PEOPLE'S REP.)
INCOME TAX TREATY**

One or more additional documents are related to this Treaty.

See the table of contents for this treaty at left.

Date of Conclusion: 4 May 1985

Entry into Force: 1 July 1985

Effective Date: 1 July 1985

Note: A protocol (2000) and 1 main text of the treaty.

CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF BELGIUM AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

**Article 1
Personal scope**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**Article 2
Taxes covered**

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its administrative subdivisions or local authorities,

Done

Internet 100%

start 2 Microsoft Office... 3 Internet Explorer Microsoft PowerPoi... taX EN 15:56



TRP : National legislations in English – example

Browser address bar: <http://online.ibfd.org/kbase/#topic=d&N=3+10+493!> IBFD Tax Research Platform...

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IBFD Tax Research Platform

Search Tools News & Updates Favourites Annotations History

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Enter search terms...

- <select next>
- All EU Member States
- All OECD Member countries
- Afghanistan
- Albania
- Algeria
- Angola
- Antigua and Barbuda
- Argentina
- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Bermuda
- Bhutan
- Bosnia and Herzegovina
- Botswana
- Brazil
- British Virgin Islands
- Brunei
- Bulgaria

Reset All

Collection: National Legislation ✕
Country: China (People's Rep.) ✕
Law Type: Tax Law ✕

Matching laws: 22, sorted by Country ascending

Sort by Country Descending Ascending Sort Results per page 25

Title: China (People's Rep.) - Announcement No. 47, 2012 of State Administration of Taxation
Country: China (People's Rep.)
Law Type: Tax Law
English text

Title: China (People's Rep.) - Announcement No.53, 2011 of the State Administration of Taxation
Country: China (People's Rep.)
Law Type: Tax Law
English text

Title: China (People's Rep.) - Cai Shui [2011] No.87 Notice on Continuing to Implement Some Consumption Tax Policies for Naphtha and

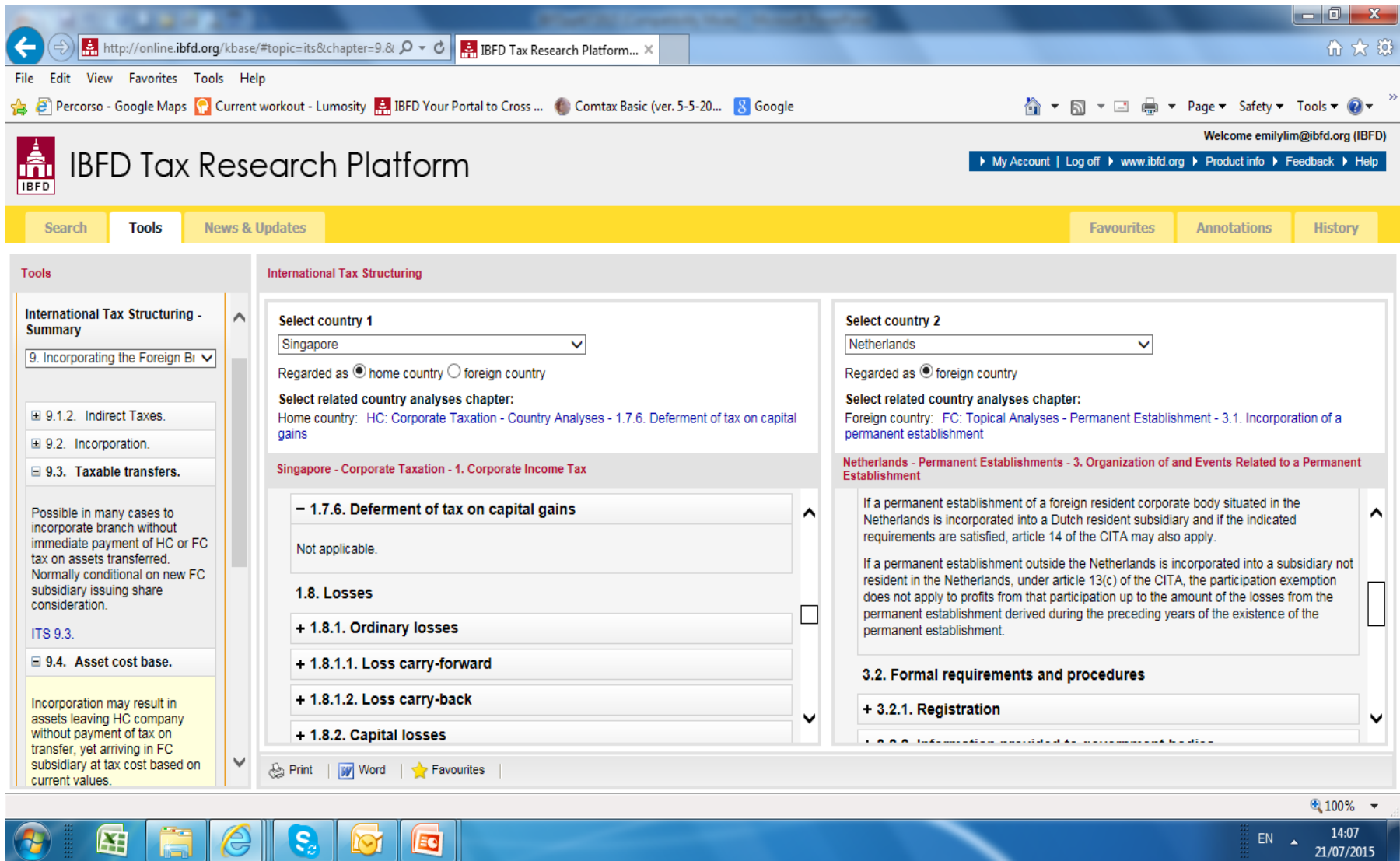
RSS Print Favourites

Links VAT laws - VAT Directive

Tip: select any (or all) EU Member State(s) in left menu. Open a VAT law document and find corresponding links to VAT Directive 2006/112.

100%

EN 14:10 21/07/2015



The screenshot displays the IBFD Tax Research Platform interface. The browser address bar shows the URL: <http://online.ibfd.org/kbase/#topic=its&chapter=9.&>. The page title is "IBFD Tax Research Platform". The user is logged in as "emilylim@ibfd.org (IBFD)".

The main navigation bar includes "Search", "Tools", "News & Updates", "Favourites", "Annotations", and "History". The "Tools" section is active, showing the "International Tax Structuring" tool.

International Tax Structuring Summary:

- 9. Incorporating the Foreign Br
 - 9.1.2. Indirect Taxes.
 - 9.2. Incorporation.
 - 9.3. Taxable transfers.

Possible in many cases to incorporate branch without immediate payment of HC or FC tax on assets transferred. Normally conditional on new FC subsidiary issuing share consideration.

ITS 9.3.
 - 9.4. Asset cost base.

Incorporation may result in assets leaving HC company without payment of tax on transfer, yet arriving in FC subsidiary at tax cost based on current values.

International Tax Structuring Configuration:

- Select country 1:** Singapore
 - Regarded as: home country foreign country
 - Select related country analyses chapter:
 - Home country: [HC: Corporate Taxation - Country Analyses - 1.7.6. Deferment of tax on capital gains](#)
- Select country 2:** Netherlands
 - Regarded as: foreign country
 - Select related country analyses chapter:
 - Foreign country: [FC: Topical Analyses - Permanent Establishment - 3.1. Incorporation of a permanent establishment](#)

Selected Content:

- Singapore - Corporate Taxation - 1. Corporate Income Tax**
 - 1.7.6. Deferment of tax on capital gains

Not applicable.
 - 1.8. Losses
 - + 1.8.1. Ordinary losses
 - + 1.8.1.1. Loss carry-forward
 - + 1.8.1.2. Loss carry-back
 - + 1.8.2. Capital losses
- Netherlands - Permanent Establishments - 3. Organization of and Events Related to a Permanent Establishment**
 - 3.2. Formal requirements and procedures
 - + 3.2.1. Registration

At the bottom of the tool interface, there are options for "Print", "Word", and "Favourites". The Windows taskbar at the bottom shows the system tray with the date "21/07/2015" and time "14:07".



TRP Tools: Comtax menu

http://comtax.ibfd.org/private/BasicOnline.aspx

Comtax Basic (ver. 6/30/201...)

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Export Manual Database Tax Calendar Ratefinder

Select Country

Welcome - Comtax Basic

Comtax Basic

Select Country

Latest News

- Access Comtax® [Entity Manager](#) and set up your organisation scheme (Corporates, Hybrid & Partnership entities etc.), add your own information and export to Microsoft® PowerPoint for further editing if desired.
- A [Tax Calendar](#) feature is now available in the Toolbar. The calendar gives you the dates and periods on tax deadlines for all countries in one window i.e. Tax year, Income tax return deadline and Transfer Pricing deadlines.

Open

- [Calculator](#)
- [Database](#) (relational- and corporate tax rates, country commentaries)
- [Ratefinder](#) (search and sort rates and figures)
- [Entity Manager](#) (set up your organization scheme)

Tutorials & Videos

- [Historical corporate tax rates](#) (0:49)
- [How to use Anti-Avoidance Finder](#) (0:32)
- [How to use Ratefinder](#) (2:51)
- [General overview](#) (5:41)

[Support](#)

Show this window at startup

Close

Country

Argentina Australia Bahrain Barbados Bermuda Exempt C. Bolivia Bulgaria Brunei Bulgaria Cayman Isl Exempt C. Chile Costa Rica Croatia Dominican Republic Denmark Estonia Finland Gibraltar Greece Hungary Iceland Ireland Isle of Man Jamaica Japan Kenya Korea, Rep of Lebanon Liechtenstein

EU

CG Analyse CG Reset Calculation Start

Comtax Basic

Support

100%

EN 13:36 21/07/2015



Comtax calculator example

http://comtax.ibfd.org/private/BasicOnline.aspx Comtax Basic (ver. 6/30/201... x

File Edit View Favorites Tools Help

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Export Manual Database Tax Calendar Ratefinder Anti-Avoidance Settings Entity Manager Newsletters CG Analyse CG Reset Calculation Start

India Dividend Interest Royalty Fee Netherlands Dividend Interest Royalty Fee Malaysia Dividend Interest Royalty Fee Singapore

Apply Apply

Calculation Results

No. 1 India Interest Singapore
100.0 85.0 83.0

No. 2 India Interest Netherlands Interest Singapore
100.0 90.0 90.0 74.7

Calculation Details, result 1

India
Interest (Intercompany Loans) to Singapore
Tax position: Taxable income

| | | |
|--------------------------------|--------|--------|
| Start figure | | 100.0 |
| Profit before tax payable | 100.0 | 100.0 |
| Deductible | 100.0% | |
| Payment before withholding tax | | 100.0 |
| Withholding tax | 15.0% | (15.0) |
| Net payment to Singapore | | 85.0 |

Singapore
Interest (Intercompany Loans) from India
Tax position: Taxable income

| | | |
|-------------------------------|------|------|
| Amount received | | 85.0 |
| Tax credit: Ordinary credit | | |
| Withholding tax paid in India | 15.0 | |

100% EN 13:53 21/07/2015



Online Training – 2 titles on the tax research platform

The screenshot displays the IBFD Tax Research Platform interface. The browser address bar shows the URL: <http://online.ibfd.org/kbase/#topic=d&ownSubscript>. The page title is "IBFD Tax Research Platform".

The interface includes a navigation bar with "Search", "Tools", "News & Updates", "Favourites", "Annotations", and "History". The search results are displayed in a collection titled "Online Training".

Search Results:

- Reset All**
- Collection:** Online Training
- Matching courses:** 2, sorted by Title ascending
- Sort by:** Title (Descending/Ascending), Results per page: 25
- Title:** Corporate International Tax Structuring Study Guide
- Last reviewed:** 1 October 2014
- Latest Information:**
 - 0. Getting Started
 - 1. Current Trends in International Tax Planning
 - 2. Holding/Finance Companies
 - 3. Tax Planning for Intangibles
 - 4. Supply Chain and Business Restructuring
 - 5. Tax Planning for E-Commerce
 - 6. Treaty Shopping and Anti-Avoidance Rules
 - 7. Permanent Establishments (PEs) and Profit Attributions
 - 8. Hybrid Mismatches in Tax Planning
 - 9. Mergers & Acquisitions
- Title:** Transfer Pricing Study Guide

The interface also features a sidebar with "My subscriptions only" and "Include IBFD Library Catalogue" options, a search bar, and a "Topic Search" section with categories like Corporate Taxation, Individual Taxation, Withholding Taxes, VAT, Other Taxes, Treaties, EU Law, Mergers and Acquisitions [M&A], Holding Companies, Permanent Establishments [PE], Transfer Pricing, and Tax Management / Procedure / Administration.

On the right side, there are sections for "See also" (International Tax Structuring, Fundamentals of Transfer Pricing, Transfer Pricing tables), "Related Collections / Documents" (OECD Income and Capital Model Convention and Commentary (2014), Glossary, OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (2010), Tax Treaty Case Law), and "Detailed Country".

The browser's taskbar at the bottom shows the system tray with the date 21/07/2015 and time 14:16.



Thank you!

Any questions relating to the tax research platform or IBFD collection are welcome.