



IBFD

荷兰国际财税文献局

国际税务研究平台最新内容介绍及展示

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荷兰国际财税文献局 – IBFD 介绍

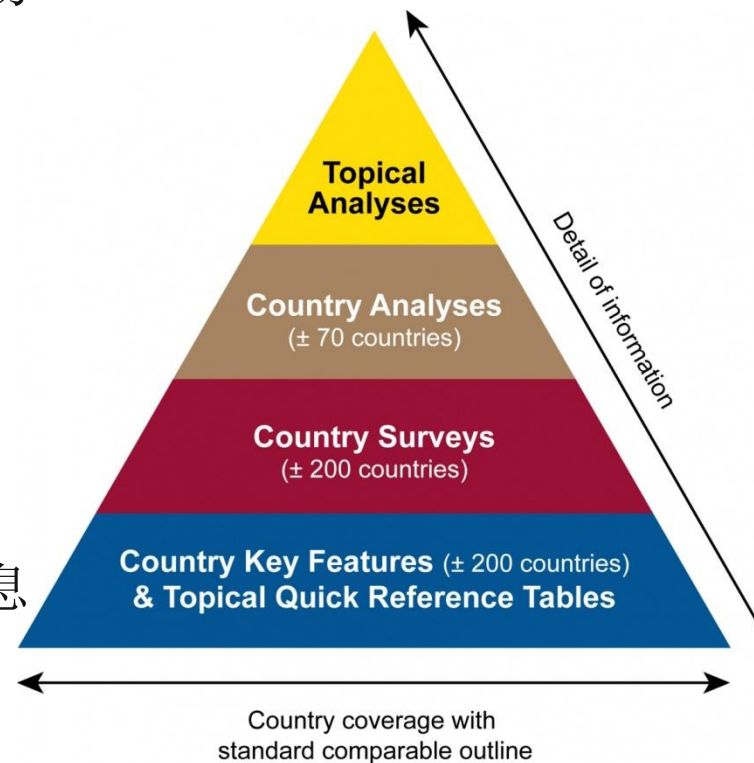
- ▶ 成立于**1938**年，国际跨境税务专业服务的领先供应者
- ▶ 作为一个独立客观的、非盈利机构运营
- ▶ 服务于世界**500**强企业，政府机构，国际咨询公司及税务咨询机构
- ▶ 充分利用自己的国际税务知识中心和全球税务专家网络，一直处于全球税务信息的最前端
- ▶ **IBFD**的服务覆盖了全面的各个国际税务服务领域
 - ▶ 国际税务出版物、在线数据库信息 - **IBFD**税务研究平台、国际税务培训、税务研究服务
 - ▶ 政府咨询项目、定制化税务研究项目
 - ▶ 图书馆及信息中心服务

▶ 国际税务研究平台 – IBFD国际税务专业技能的数据化核心

- ▶ 广泛收集收藏的大量国际税务出版物
- ▶ 不同层级深度的国际税务信息
- ▶ 新闻信息及杂志文章
- ▶ 便于使用的工具及功能

▶ 在线收集收藏信息

- ▶ 全部覆盖、最新的全球税务信息
- ▶ 全球、区域性及国家级精选收藏信息



国别信息、专题内容及应用工具



- 增值税/VAT
- 转移定价
- 消费税
- 公司税
- 税法商法
- 国际税务条约
- 衍生比较表格
- 税务筹划工具

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在线解决方案 - Online Solutions

IBFD在线研究平台- IBFD TRP – 进入页面

IBFD Tax Research Platform

IBFD Tax Research Platform Tax Training Library Portal Cart (0) Sign In

Home Search Tools ? Help ★ Favourites Annotations History

Major Enhancement in MLI Coverage

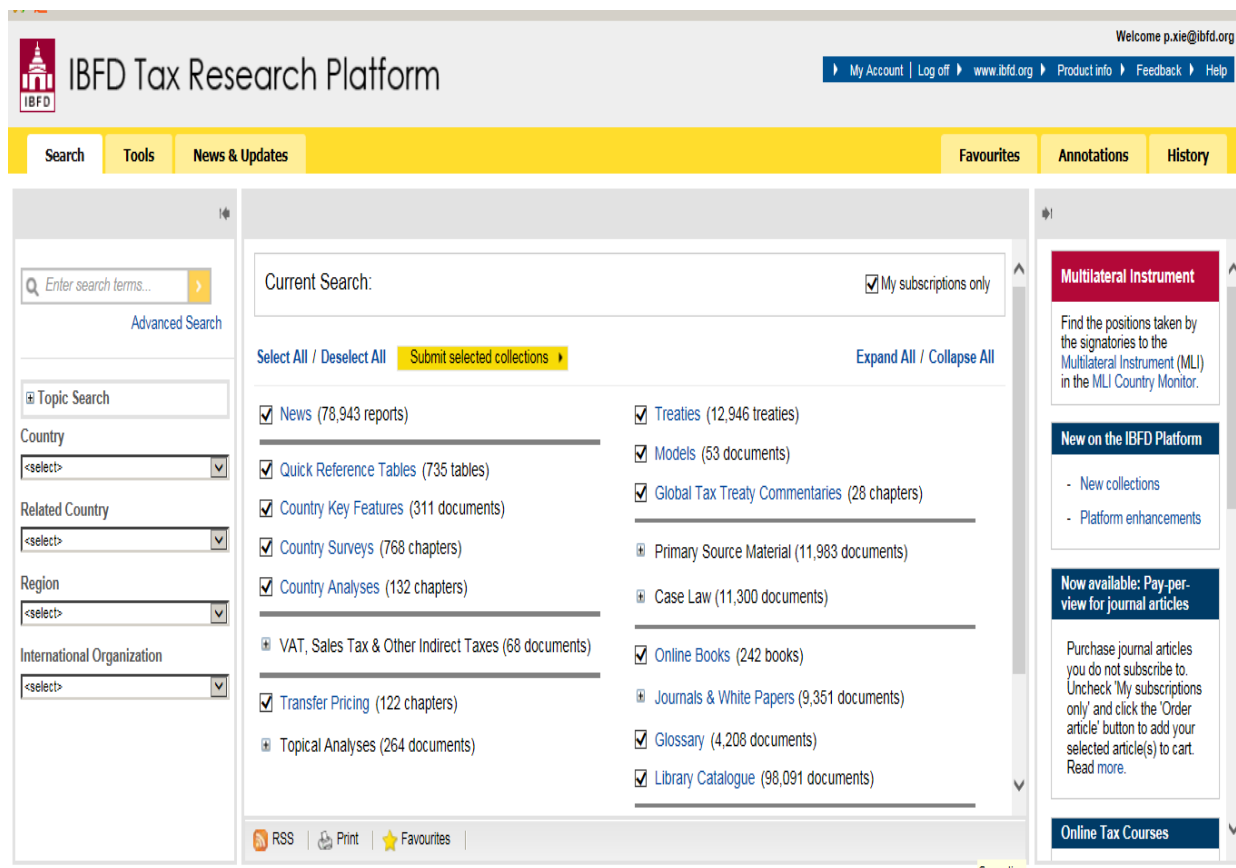
Carefully devised cross-links make it easier for you to verify the impact of the MLI on the affected treaties.

[Read more](#) 23 April - 2 min read

Tax Dossiers

Webinars

IBFD在线研究平台 - IBFD TRP – 研究平台首页



- ▶ **Country key features / 国家主要特征**
- ▶ **Country surveys / 国家调研资料**
- ▶ **Country analysis / 国家研究信息**
- ▶ **Topical analysis / 专题研究内容**
- ▶ **Treaties / 国际税务条约**
- ▶ **Models / 税务条约模版**
- ▶ **Global Tax Treaties Commentary / 全球税务条约评论**
- ▶ **Online books / 在线图书**
- ▶ **Online articles / 在线期刊**
- ▶ **Glossary and online training courses / 国际税务词汇库及在线培训课程**

IBFD在线研究平台- 二级子目录展开展示

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Updates & Favourites

- Country Surveys (700 chapters)
- Country Analyses (132 chapters)
- VAT, Sales Tax & Other Indirect Taxes (68 documents)
 - Commentaries on European VAT Directives & Other Indirect Tax Acts (16 documents)
 - VAT & Sales Tax (52 chapters)
- Transfer Pricing (122 chapters)
- Topical Analyses (264 documents)
 - Corporate / Private Investment Income (106 chapters)
 - Holding Companies (20 chapters)
 - Investment Funds & Private Equity (28 chapters)
 - Global Mobility (8 chapters)
 - Mergers & Acquisitions (43 chapters)
 - Permanent Establishments (42 chapters)
- Primary Source Material (11,983 documents)
 - EU Law (5,313 documents)
 - National Legislation (2,713 laws)
 - Tax Authorities' Documentation (3,729 documents)
 - International Organizations' Documentation (228 documents)
 - Case Law (11,300 documents)
 - Tax Treaty Case Law (7,401 cases)
 - ECJ Case Law (2,185 cases)
 - Other Domestic Case Law (1,714 cases)
 - Online Books (242 books)
- Journals & White Papers (9,351 documents)
 - Asia-Pacific Tax Bulletin (2,303 articles)
 - Bulletin for International Taxation (1,536 articles)

RSS | Print | Favourites

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Updates & Favourites

- Investment Funds & Private Equity (28 chapters)
- Global Mobility (8 chapters)
- Mergers & Acquisitions (43 chapters)
- Permanent Establishments (42 chapters)
- International Tax Structuring (1 guide)
- Tax Accounting & Risk Management (16 chapters)
- Journals & White Papers (9,351 documents)
 - Asia-Pacific Tax Bulletin (2,303 articles)
 - Bulletin for International Taxation (1,536 articles)
 - Derivatives & Financial Instruments (874 articles)
 - European Taxation (2,045 articles)
 - International Transfer Pricing Journal (1,167 articles)
 - International VAT Monitor (1,317 articles)
 - World Tax Journal (109 articles)
- Glossary (4,208 documents)
- Library Catalogue (98,091 documents)
- Online Training (2 courses)

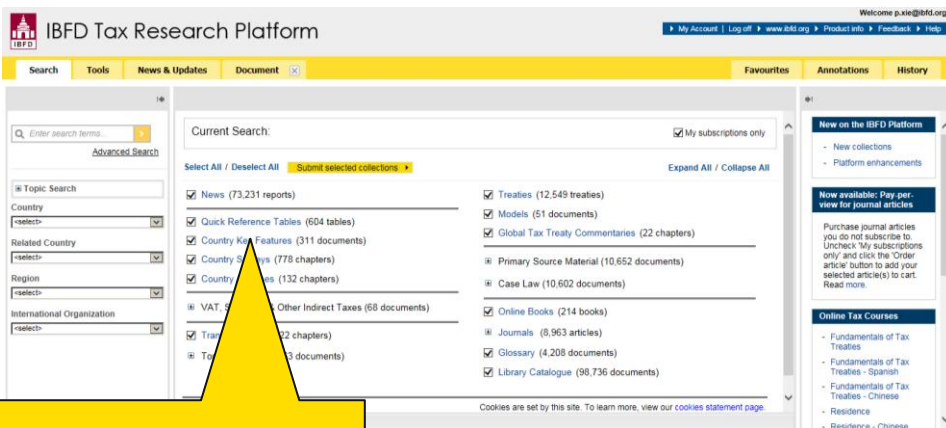
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RSS | Print | Favourites

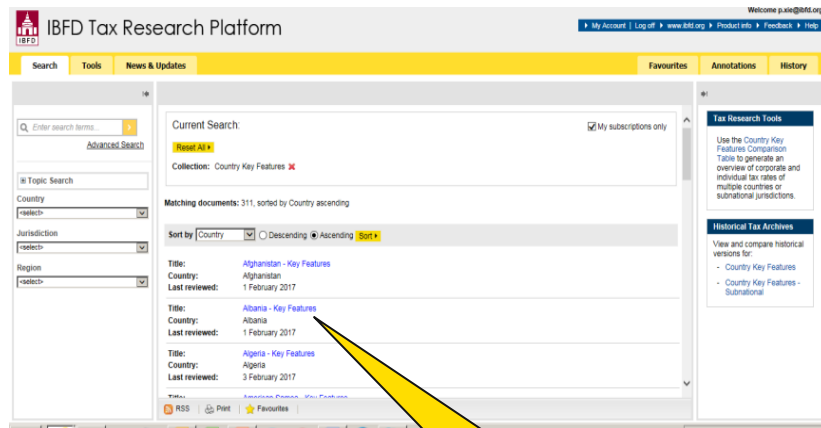
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- ▶ 通过首页的国家主要特征信息，进而查询完整的国别税务信息
- ▶ 通过**Quick Reference Table**, 查询各国的不同税种的完整信息
- ▶ 通过工具栏的国家比较表格工具，快速查询各国税务信息

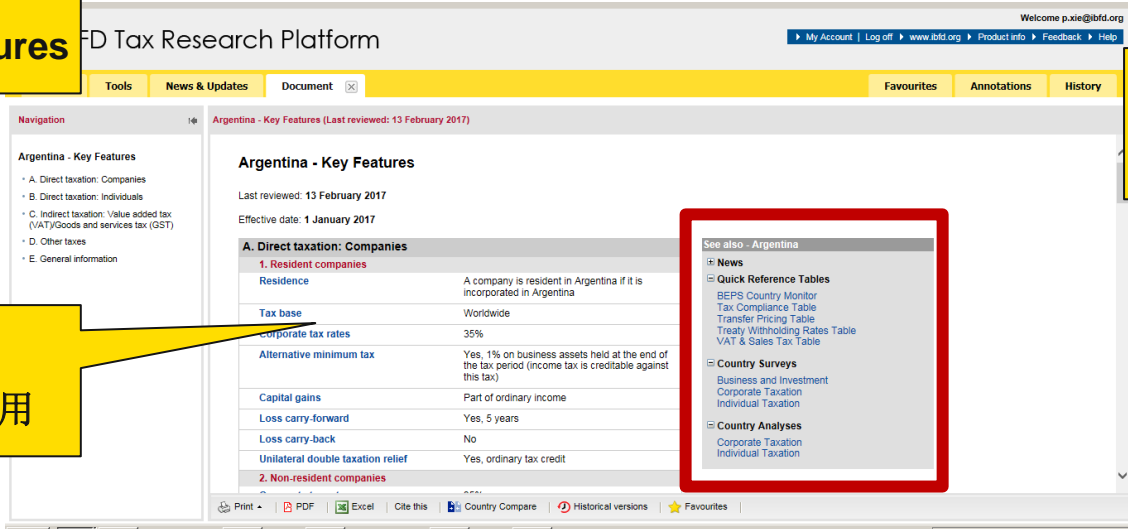
从国家主要特征信息入手 - 进而查询国家调研信息及国家分析信息



1、打开
Country key features

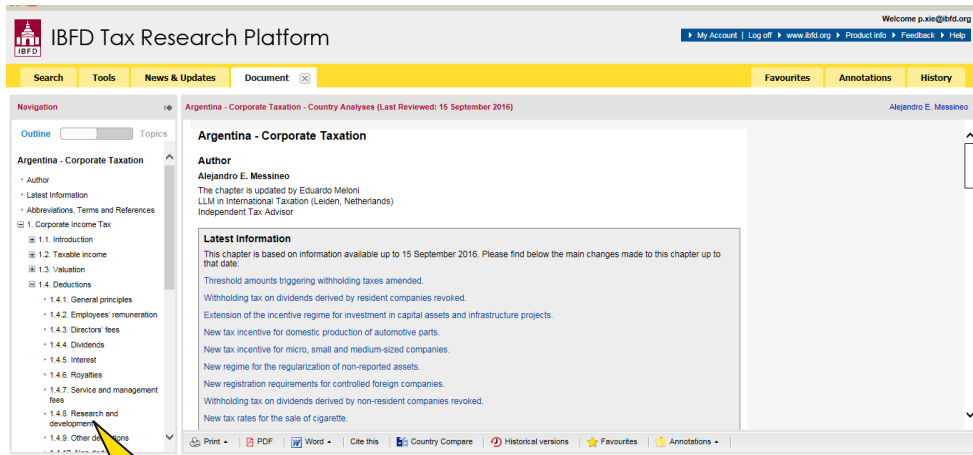


2、找到需要的国别



3、打开
主要特征表格使用

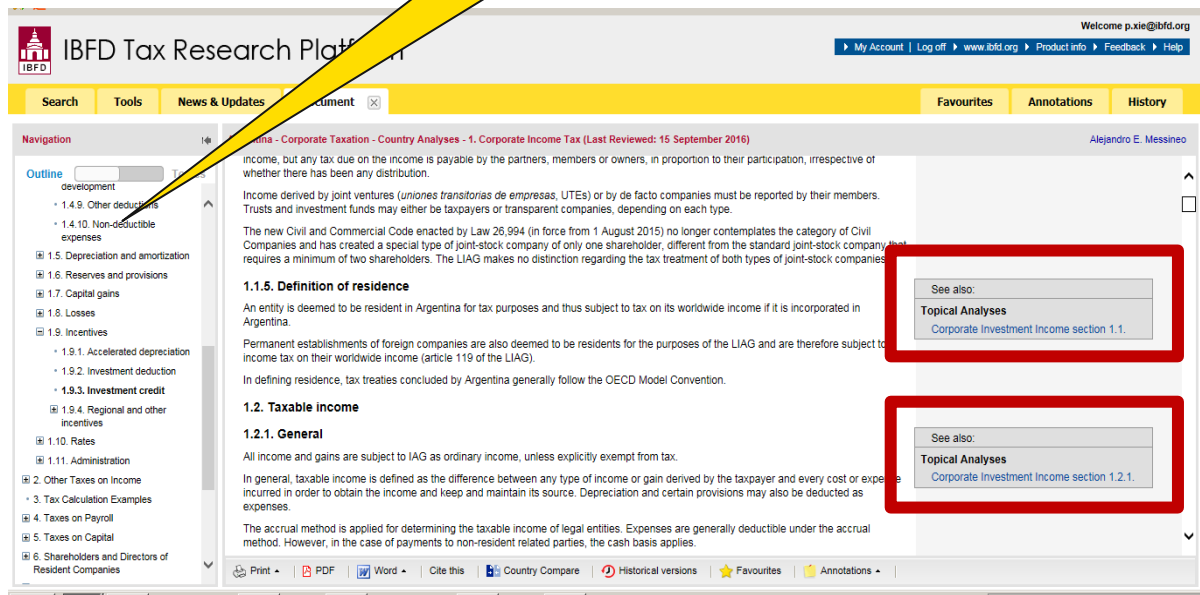
从国家主要特征信息入手 - 进而查询国家调研信息及国家分析信息



The screenshot shows the 'Argentina - Corporate Taxation' overview page. The left sidebar contains a navigation tree with 'Argentina - Corporate Taxation' selected. The main content area displays the author 'Alejandro E. Messineo', a 'Latest information' section with a date of 15 September 2016, and a list of topics including Corporate Income Tax, Taxable Income, and Deductions. A yellow callout box points to the 'Latest information' section.

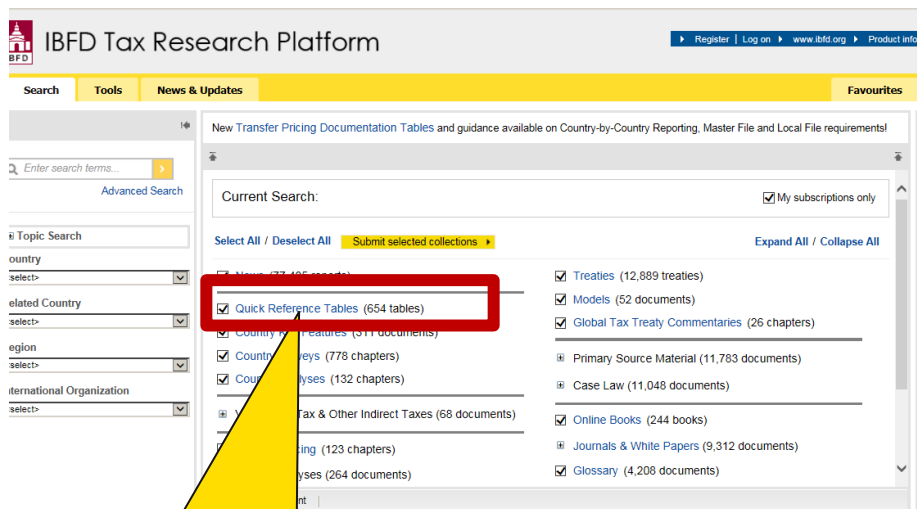
5、调用国家分析信息

4、调用国家调研信息



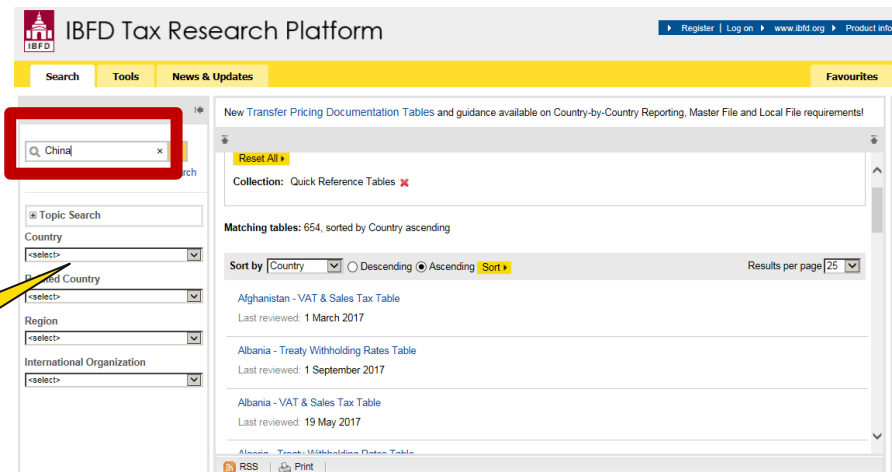
The screenshot shows the detailed page for '1. Corporate Income Tax' in Argentina. The left sidebar shows the navigation tree with '1. Corporate Income Tax' selected. The main content area displays the text of the article, including sections for 'Definition of residence' and 'Taxable income'. Two red boxes highlight 'See also: Topical Analyses' links for 'Corporate Investment Income section 1.1.' and 'Corporate Investment Income section 1.2.1.'. A yellow callout box points to the '1.5. Depreciation and amortization' section in the sidebar.

从Quick Reference Table - 查询各个国家的不同税种的完整信息

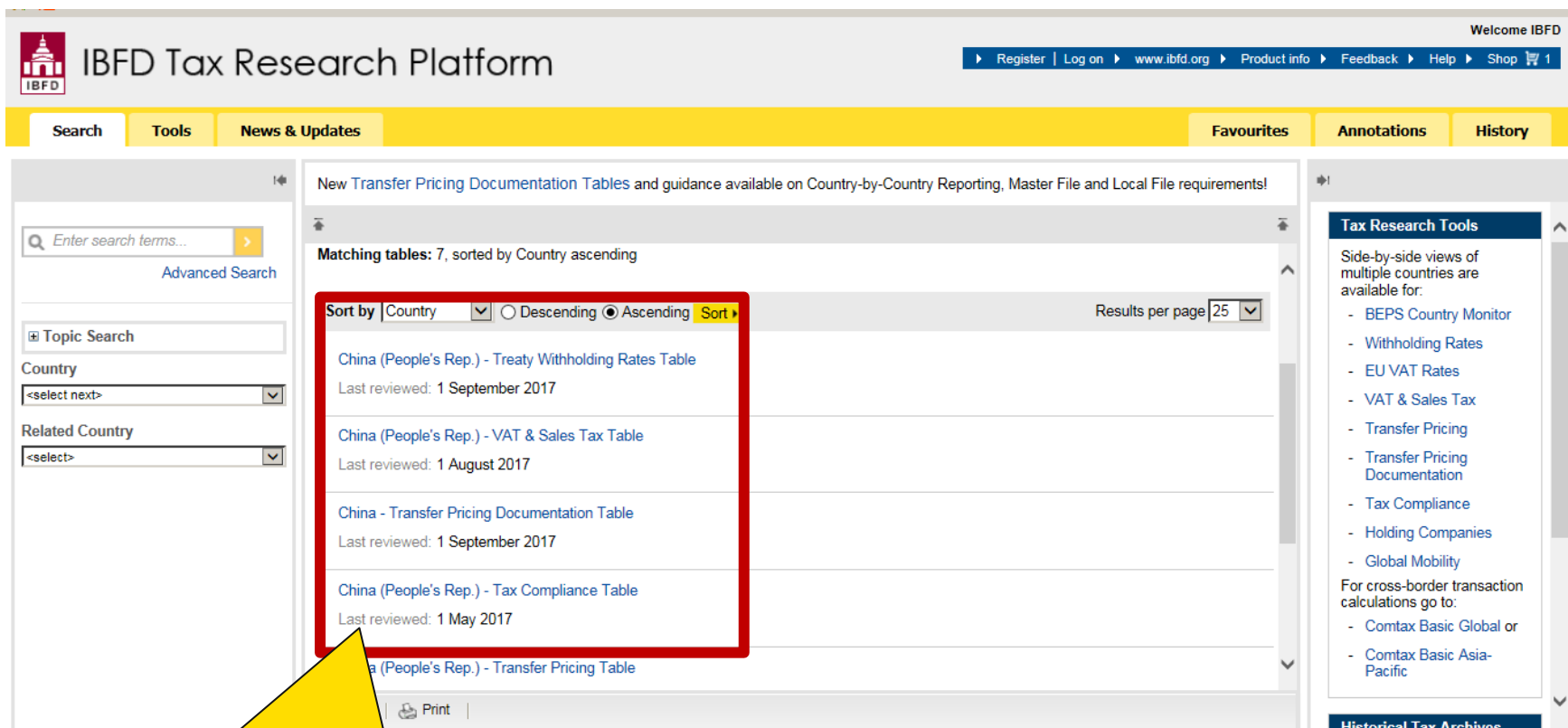


4、点击进入Quick Reference Table

5、选取需要的国家
中国



从Quick Reference Table - 查询各个国家的不同税种的完整信息



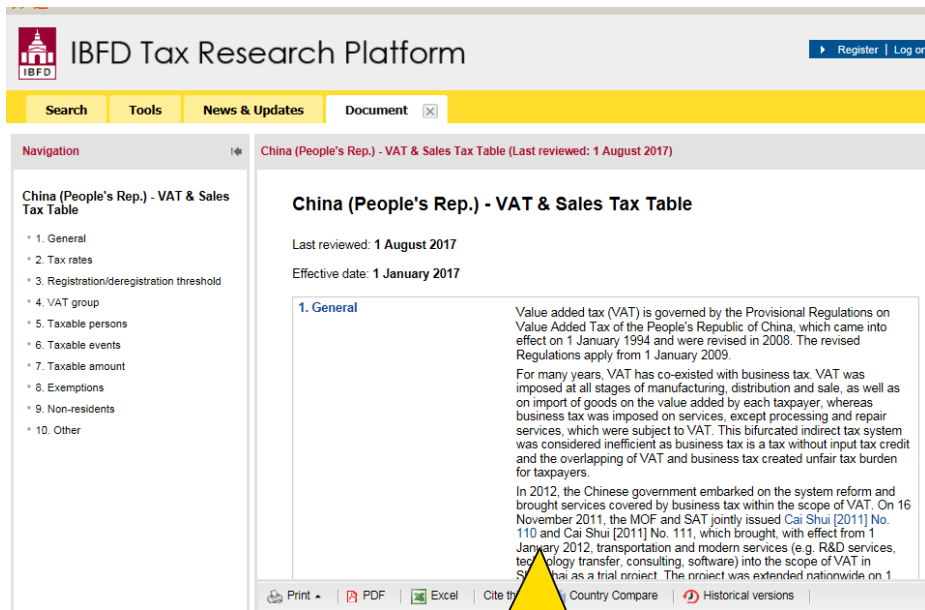
The screenshot displays the IBFD Tax Research Platform interface. The main content area shows search results for "New Transfer Pricing Documentation Tables and guidance available on Country-by-Country Reporting, Master File and Local File requirements!". The results are sorted by Country ascending, showing 7 matching tables. A red box highlights the search results for China, which are listed as follows:

Sort by	Country	Descending	Ascending	Sort
China (People's Rep.) - Treaty Withholding Rates Table				
Last reviewed: 1 September 2017				
China (People's Rep.) - VAT & Sales Tax Table				
Last reviewed: 1 August 2017				
China - Transfer Pricing Documentation Table				
Last reviewed: 1 September 2017				
China (People's Rep.) - Tax Compliance Table				
Last reviewed: 1 May 2017				
China (People's Rep.) - Transfer Pricing Table				

The interface also includes a search bar, navigation tabs (Search, Tools, News & Updates, Favourites, Annotations, History), and a sidebar with "Tax Research Tools" and "Historical Tax Archives".

4、查询到中国的全部Quick Reference Table

从Quick Reference Table - 中国的VAT及销售税完整信息



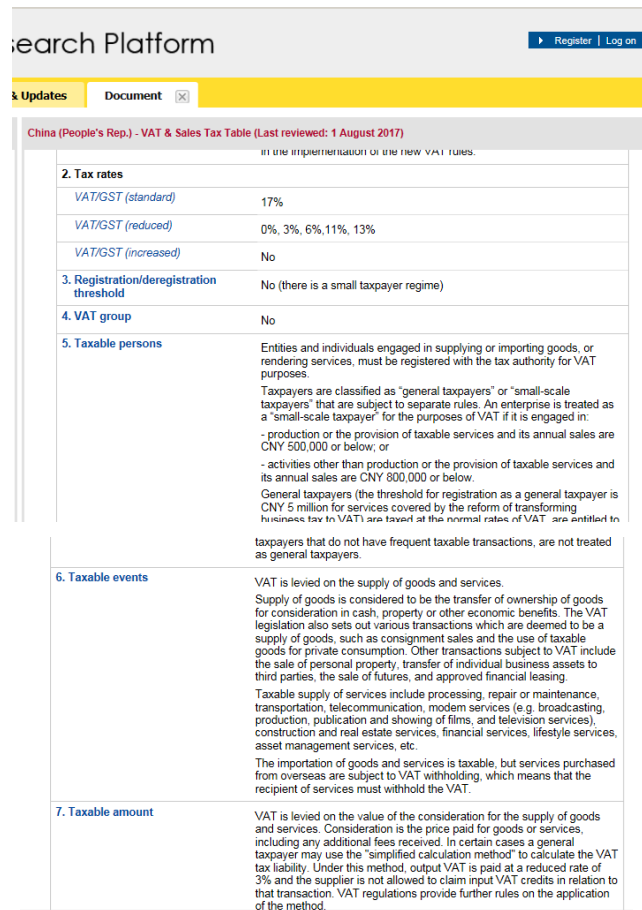
China (People's Rep.) - VAT & Sales Tax Table
Last reviewed: 1 August 2017
Effective date: 1 January 2017

1. General

Value added tax (VAT) is governed by the Provisional Regulations on Value Added Tax of the People's Republic of China, which came into effect on 1 January 1994 and were revised in 2008. The revised Regulations apply from 1 January 2009.

For many years, VAT has co-existed with business tax. VAT was imposed at all stages of manufacturing, distribution and sale, as well as on import of goods on the value added by each taxpayer, whereas business tax was imposed on services, except processing and repair services, which were subject to VAT. This bifurcated indirect tax system was considered inefficient as business tax is a tax without input tax credit and the overlapping of VAT and business tax created unfair tax burden for taxpayers.

In 2012, the Chinese government embarked on the system reform and brought services covered by business tax within the scope of VAT. On 16 November 2011, the MOF and SAT jointly issued Cai Shui [2011] No. 110 and Cai Shui [2011] No. 111, which brought, with effect from 1 January 2012, transportation and modern services (e.g. R&D services, technology transfer, consulting, software) into the scope of VAT in Shanghai as a trial project. The project was extended nationwide on 1



2. Tax rates

VAT/GST (standard)	17%
VAT/GST (reduced)	0%, 3%, 6%, 11%, 13%
VAT/GST (increased)	No

3. Registration/deregistration threshold
No (there is a small taxpayer regime)

4. VAT group
No

5. Taxable persons
Entities and individuals engaged in supplying or importing goods, or rendering services, must be registered with the tax authority for VAT purposes.
Taxpayers are classified as "general taxpayers" or "small-scale taxpayers" that are subject to separate rules. An enterprise is treated as a "small-scale taxpayer" for the purposes of VAT if it is engaged in:
- production or the provision of taxable services and its annual sales are CNY 500,000 or below, or
- activities other than production or the provision of taxable services and its annual sales are CNY 800,000 or below.
General taxpayers (the threshold for registration as a general taxpayer is CNY 5 million for services covered by the reform of transforming business tax to VAT) are taxed at the normal rates of VAT, are entitled to

taxpayers that do not have frequent taxable transactions, are not treated as general taxpayers.

6. Taxable events
VAT is levied on the supply of goods and services.
Supply of goods is considered to be the transfer of ownership of goods for consideration in cash, property or other economic benefits. The VAT legislation also sets out various transactions which are deemed to be a supply of goods, such as consignment sales and the use of taxable goods for private consumption. Other transactions subject to VAT include the sale of personal property, transfer of individual business assets to third parties, the sale of futures, and approved financial leasing.
Taxable supply of services include processing, repair or maintenance, transportation, telecommunication, modern services (e.g. broadcasting, production, publication and showing of films, and television services), construction and real estate services, financial services, lifestyle services, asset management services, etc.
The importation of goods and services is taxable, but services purchased from overseas are subject to VAT withholding, which means that the recipient of services must withhold the VAT.

7. Taxable amount
VAT is levied on the value of the consideration for the supply of goods and services. Consideration is the price paid for goods or services, including any additional fees received. In certain cases a general taxpayer may use the "simplified calculation method" to calculate the VAT tax liability. Under this method, output VAT is paid at a reduced rate of 3% and the supplier is not allowed to claim input VAT credits in relation to that transaction. VAT regulations provide further rules on the application of the method.

4、展示中国的VAT及销售税表格及内容



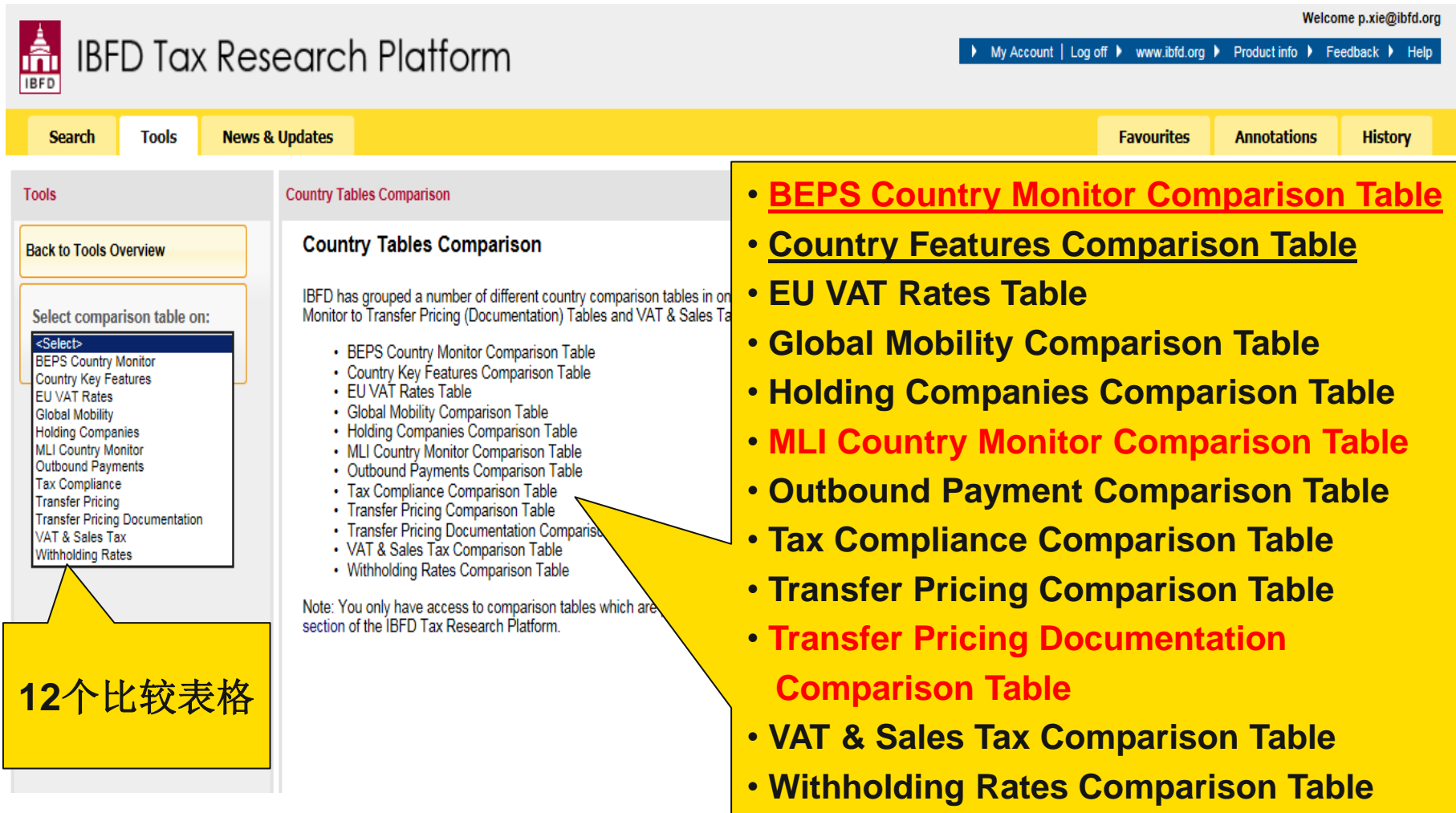
荷兰国际财税文献局 – 三种主要检索路径

从工具栏的国家比较表格，调用适用的比较及应用工具，开展工作

The screenshot shows the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and user options like 'My Account', 'Log off', 'www.ibfd.org', 'Product info', 'Feedback', and 'Help'. Below this is a yellow navigation bar with 'Search', 'Tools', 'News & Updates', 'Favourites', 'Annotations', and 'History'. The 'Tools' section is active, displaying a grid of tool cards. The 'Country Tables Comparison' card is highlighted with a red border. A yellow callout bubble points to this card, containing the following text:

IBFD has grouped a number of different country comparison tables in one easy-to-use tool that helps you select the table of your interest, varying from Country Key Features, EU VAT Rates to Treaty Withholding Rates.

从工具栏的国家比较表格，调用适用的比较工具，开展工作



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Search Tools News & Updates Favourites Annotations History

Tools

Back to Tools Overview

Select comparison table on:

- <Select>
- BEPS Country Monitor
- Country Key Features
- EU VAT Rates
- Global Mobility
- Holding Companies
- MLI Country Monitor
- Outbound Payments
- Tax Compliance
- Transfer Pricing
- Transfer Pricing Documentation
- VAT & Sales Tax
- Withholding Rates

Country Tables Comparison

Country Tables Comparison

IBFD has grouped a number of different country comparison tables in our Country Tables Comparison section. The tables are grouped into the following categories: Monitor to Transfer Pricing (Documentation) Tables and VAT & Sales Tax Tables.

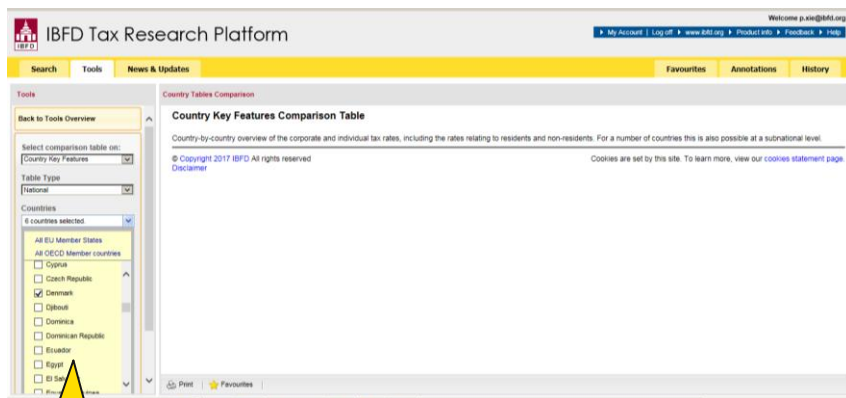
- BEPS Country Monitor Comparison Table
- Country Key Features Comparison Table
- EU VAT Rates Table
- Global Mobility Comparison Table
- Holding Companies Comparison Table
- MLI Country Monitor Comparison Table
- Outbound Payments Comparison Table
- Tax Compliance Comparison Table
- Transfer Pricing Comparison Table
- Transfer Pricing Documentation Comparison Table
- VAT & Sales Tax Comparison Table
- Withholding Rates Comparison Table

Note: You only have access to comparison tables which are in the Country Tables Comparison section of the IBFD Tax Research Platform.

12个比较表格

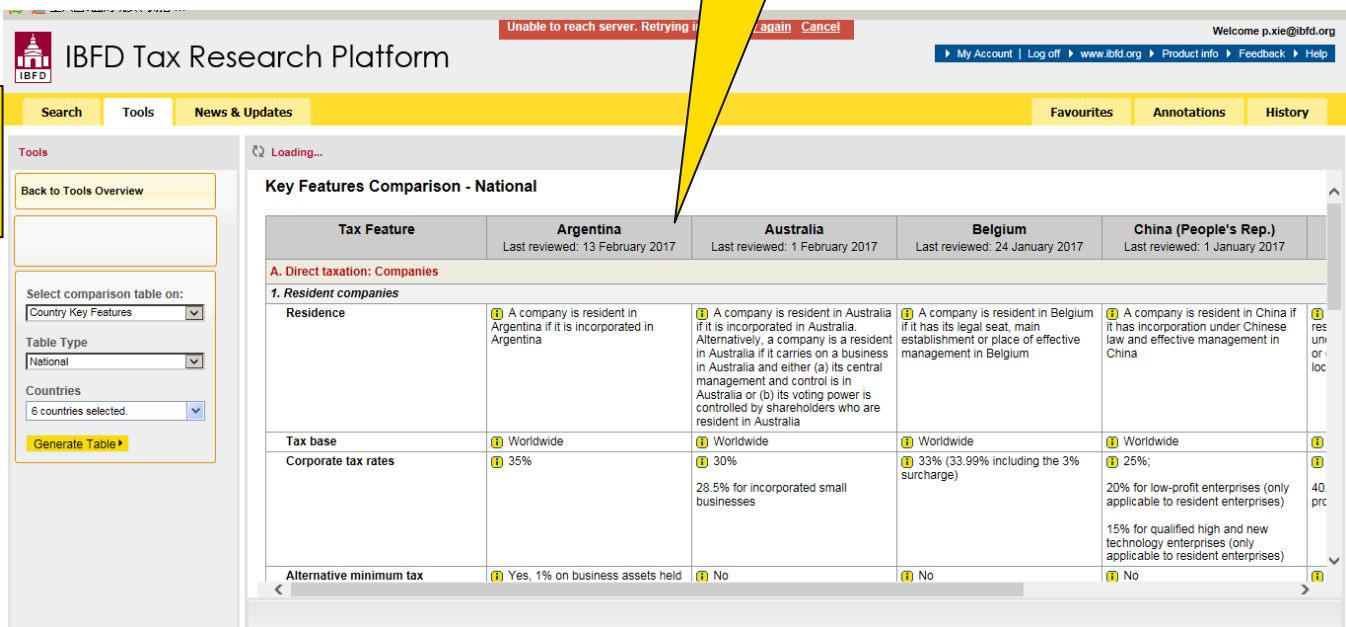
- **BEPS Country Monitor Comparison Table**
- **Country Features Comparison Table**
- **EU VAT Rates Table**
- **Global Mobility Comparison Table**
- **Holding Companies Comparison Table**
- **MLI Country Monitor Comparison Table**
- **Outbound Payment Comparison Table**
- **Tax Compliance Comparison Table**
- **Transfer Pricing Comparison Table**
- **Transfer Pricing Documentation Comparison Table**
- **VAT & Sales Tax Comparison Table**
- **Withholding Rates Comparison Table**

比较不同国家主要特征信息 – Country key features Comparison Table



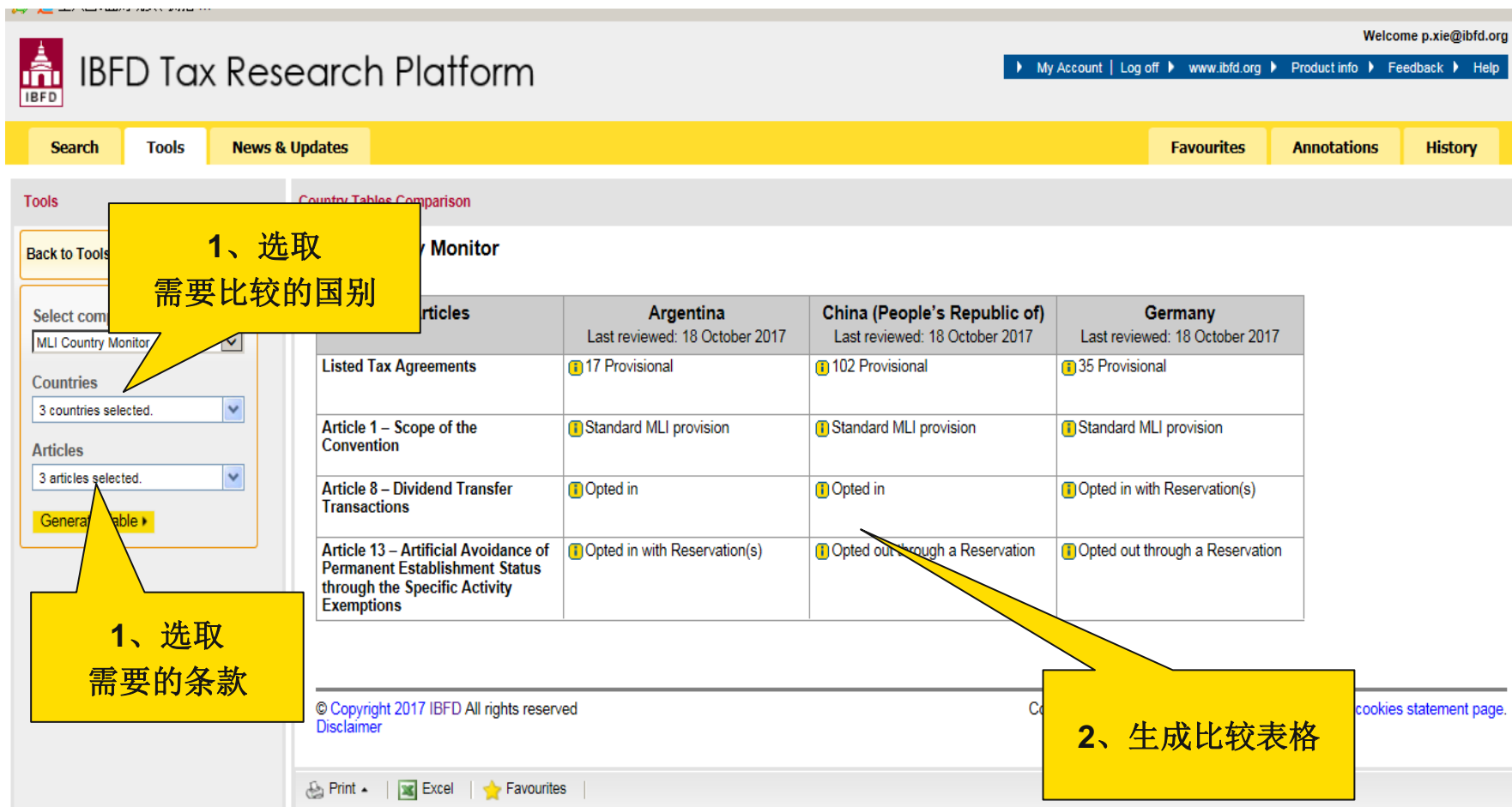
1、选取需要比较的国别

2、生成比较表格



Tax Feature	Argentina Last reviewed: 13 February 2017	Australia Last reviewed: 1 February 2017	Belgium Last reviewed: 24 January 2017	China (People's Rep.) Last reviewed: 1 January 2017
A. Direct taxation: Companies				
1. Resident companies				
Residence	1 A company is resident in Argentina if it is incorporated in Argentina	1 A company is resident in Australia if it is incorporated in Australia. Alternatively, a company is a resident in Australia if it carries on a business in Australia and either (a) its central management and control is in Australia or (b) its voting power is controlled by shareholders who are resident in Australia	1 A company is resident in Belgium if it has its legal seat, main establishment or place of effective management in Belgium	1 A company is resident in China if it has incorporation under Chinese law and effective management in China
Tax base	1 Worldwide	1 Worldwide	1 Worldwide	1 Worldwide
Corporate tax rates	1 35%	1 30% 28.5% for incorporated small businesses	1 33% (33.99% including the 3% surcharge)	1 25%; 20% for low-profit enterprises (only applicable to resident enterprises) 15% for qualified high and new technology enterprises (only applicable to resident enterprises)
Alternative minimum tax	1 Yes, 1% on business assets held	1 No	1 No	1 No

比较不同国家主要特征信息 – MLI Country Monitor Comparison Table



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Tools | Country Tables Comparison

Back to Tools

Select comparison tool: MLI Country Monitor

Countries: 3 countries selected.

Articles: 3 articles selected.

Generate table

Articles	Argentina Last reviewed: 18 October 2017	China (People's Republic of) Last reviewed: 18 October 2017	Germany Last reviewed: 18 October 2017
Listed Tax Agreements	17 Provisional	102 Provisional	35 Provisional
Article 1 – Scope of the Convention	Standard MLI provision	Standard MLI provision	Standard MLI provision
Article 8 – Dividend Transfer Transactions	Opted in	Opted in	Opted in with Reservation(s)
Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions	Opted in with Reservation(s)	Opted out through a Reservation	Opted out through a Reservation

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1、选取
需要比较的国别

1、选取
需要的条款

2、生成比较表格

2016年

- ▶ **Comtax (2015-2016)**
- ▶ **International Tax Structuring**
- ▶ **Silmutax**
- ▶ **增加BEPS内容**

2017年/2018年

- ▶ **BEPS Country Monitor**
- ▶ **Income Tax Accounting Tracker**
- ▶ **China Circulars Collection**
- ▶ **MLI Country Monitor Comparison Table**
- ▶ **Transfer Pricing Documentation Comparison Table**
- ▶ **在线图书增加至251本**

其他最新更新（至2018年4月份）

- ▶ **Comtax AP slice (May 2017),**
- ▶ **China circulars (May 2017),**
- ▶ **M&A: new how to do chapter, case study as guide for demo**
- ▶ **MLI Country Monitor released**

2018 up to now

- ▶ **[Read Journal Articles Immediately after Publication](#)**

- ▶ 25 Apr 2018 | Every issue of an IBFD journal is composed of several articles from our global network of authors. Each journal article is made...

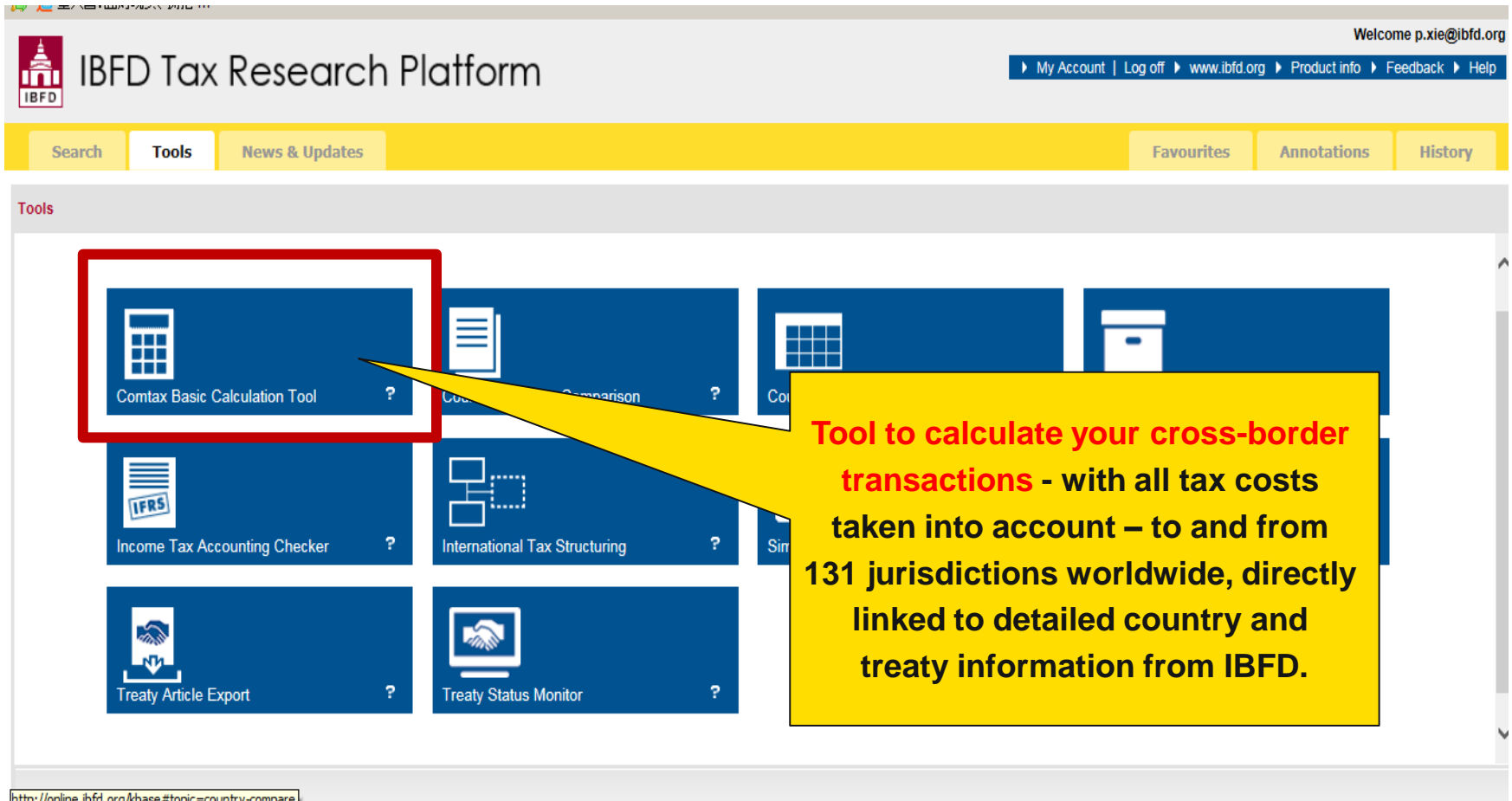
- ▶ **[Major Enhancement in MLI Coverage](#)**

- ▶ 24 Apr 2018 | Carefully devised cross-links make it easier for you to verify the impact of the MLI on the affected treaties. We have...

- ▶ **[Drill down into the details](#)**

- ▶ 26 Feb 2018 | The country chapters on the IBFD Tax Research Platform provide different degrees of detail, allowing you to easily navigate...

IBFD在线工具模块- Comtax 税务筹划支持工具



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Search Tools News & Updates Favourites Annotations History

Tools

Comtax Basic Calculation Tool ?

Income Tax Accounting Checker ?

Treaty Article Export ?

International Tax Structuring ?

Treaty Status Monitor ?

Tool to calculate your cross-border transactions - with all tax costs taken into account – to and from 131 jurisdictions worldwide, directly linked to detailed country and treaty information from IBFD.

<http://online.ibfd.org/kbase#tooc=countrv-comoare>

IBFD在线工具模块- Comtax – Calculation Tool

Export Manual Database Tax Calendar Ratefinder Anti-Avoidance BEPS-Tracker Settings Entity Manager Newsletters G Ana



- All Countries
- Argentina
- Bahrain
- Bermuda Exempt C.
- Brunei
- Cayman Isl Exempt C.
- EU
- Australia
- Barbados
- Bolivia
- Bulgaria
- Chile
- OECD
- Austria
- Barbados Offshore
- Bosnia and Herzegovina
- Cambodia
- China
- Albania
- Azerbaijan
- Belarus
- Brazil
- Cameroon
- Colombia
- Algeria
- Bahamas IBC
- Belgium
- British Virgin Isl
- Canada
- Congo, Rep of



Calculation Results

No.	Country 1	Rate	Country 2	Rate	Country 3	Rate
No. 1	China	100.0%	Tanzania	67.5		
	100.0		52.5			
No. 2	China	Dividend 100.0%	Netherlands	Dividend 100.0%	Tanzania	
	100.0	71.3	62.4	51.4		
No. 3	China	Dividend 100.0%	Denmark	Dividend 100.0%	Tanzania	
	100.0	71.3	71.3	49.9		
No. 4	China	Dividend 100.0%	Estonia	Dividend 100.0%	Tanzania	
	100.0	71.3	71.3	49.9		
No. 5	China	Dividend 100.0%	Finland	Dividend 100.0%	Tanzania	

Calculation Details, result 1

China			
Dividend to Tanzania			
Tax position: Taxable income			
Start figure			100.0
Shareholding by Tanzania	100.0%		
Profit before tax payable		100.0	100.0
Deductible	0.0%	(0.0)	
Taxable amount		100.0	
Corporate tax on payment	25.0%		(25.0)
Payment before withholding tax			75.0
Withholding tax	10.0%		(7.5)
Net payment to Tanzania			67.5
Tanzania			
Dividend from China			

IBFD在线工具模块- Comtax Basic Calculation Tool – BEPS Tracker

Export Manual Database Tax Calendar Ratefinder Anti-Avoidance BEPS-Tracker Settings Entity Manager Newsletters CG Analyse

BEPS-Tracker

BEPS-Tracker

Country	Action 1	Action 2	Action 3	Action 4	Action 5	Action 6	Action 7	Action 8	Action 9	Action 10	Action 11	Action 12	Action 13	Action 14	Action 15
OECD															
Albania	X	X	X		X	X	X	X	X		X	X			X
Argentina	X	X				X	X				X	X			X
Australia	X										X	X			X
Austria	X		X			X	X				X	X			X
Azerbaijan	X	X		X	X	X	X	X	X	X	X	X			X
Belgium	X	X	X				X				X	X			X
Brazil	X	X			X		X				X				X
Canada	X	X					X				X				X
Chile	X	X	X				X	X	X	X	X	X			X
China	X	X					X				X	X			X
Colombia	X	X	X				X				X	X			X
Costa Rica	X	X	X		X		X	X	X	X	X	X			X
Croatia	X	X	X		X		X	X	X	X	X	X			X

TP Other High-Risk Transactions

了解和掌握BEPS行动的具体进展和内容

IBFD在线工具模块- International Tax Structuring 筹划应用工具



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Tools

Comtax Basic Calculation Tool ? Country Chapters Comparison ?

Income Tax Accounting Checker ? **International Tax Structuring ?** Simulta

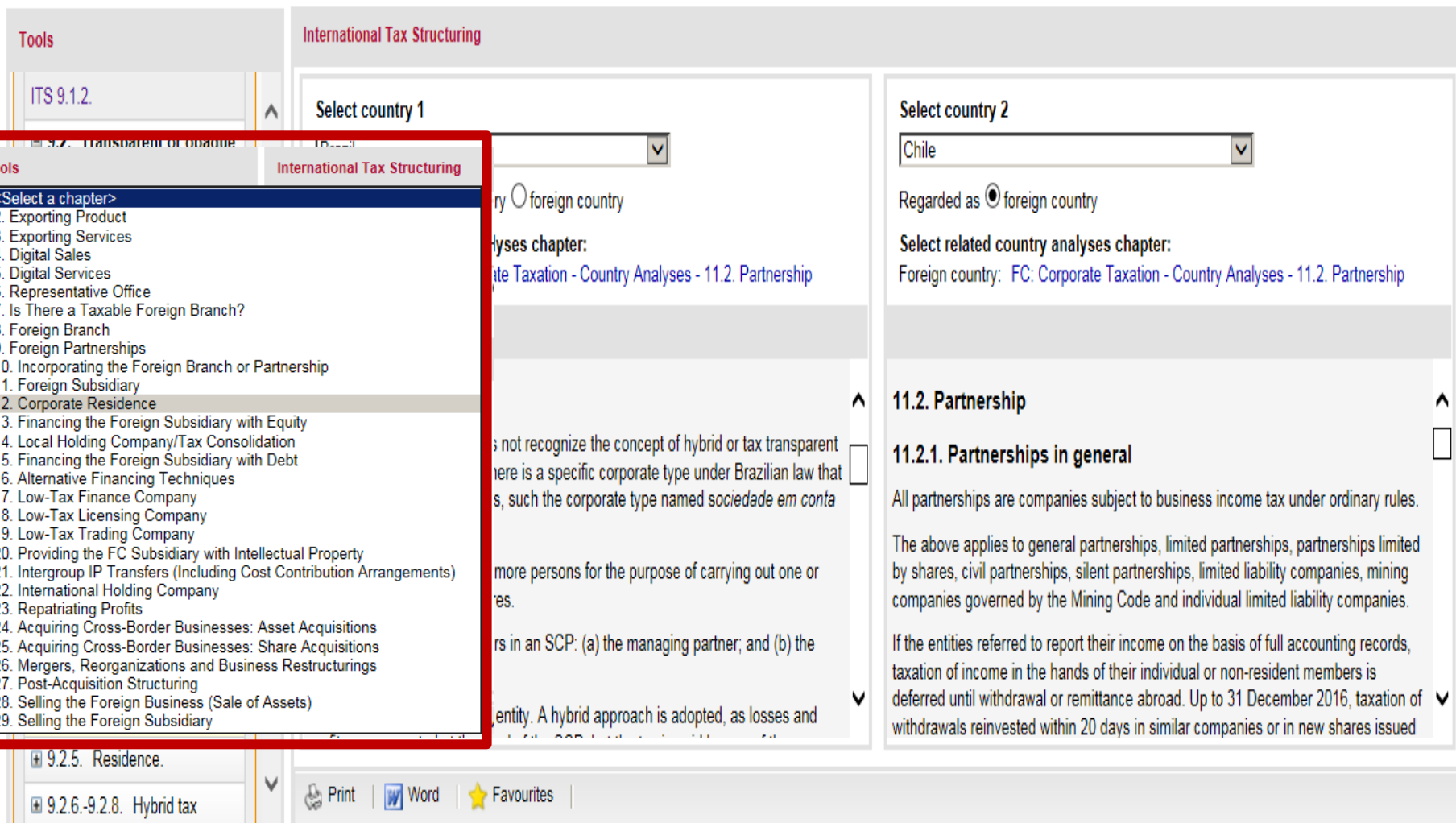
Treaty Article Export ? Treaty Status Monitor ?

Planning tool for cross-border transactions, providing guidance to the steps to be considered per transaction by generating a side-by-side view of relevant Country and Topical Analyses chapters and summaries from the International Tax Structuring publication.

包含在不同服务包中

<http://online.ibfd.org/kbase#topic=countrv-compare>

IBFD在线工具模块 - 比较两个国家的税务信息



Tools

ITS 9.1.2.

9.2. Transparent or opaque

Tools

International Tax Structuring

Select country 1

Select country 2

Chile

Regarded as foreign country

Select related country analyses chapter:

Foreign country: FC: Corporate Taxation - Country Analyses - 11.2. Partnership

11.2. Partnership

11.2.1. Partnerships in general

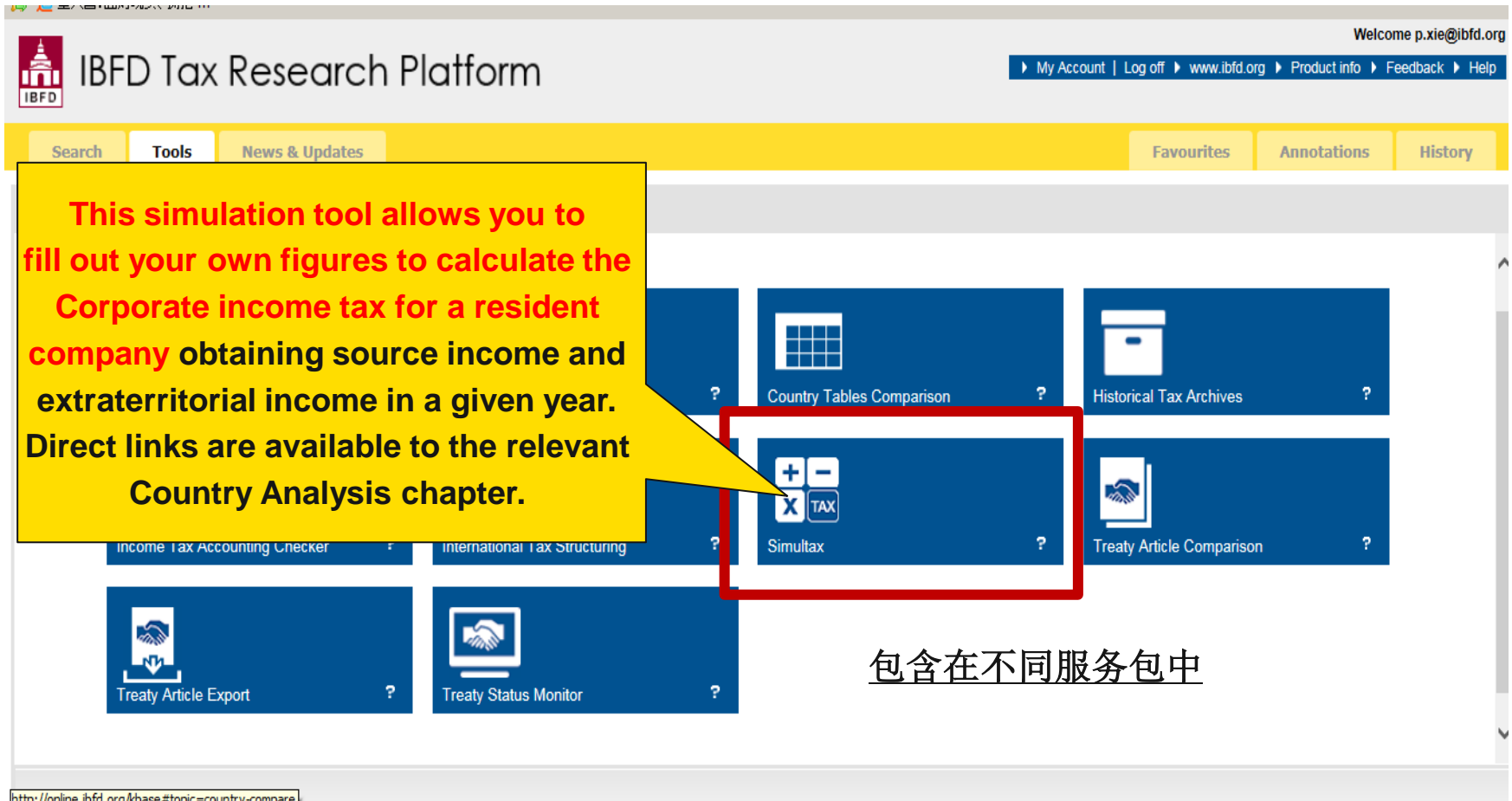
All partnerships are companies subject to business income tax under ordinary rules.

The above applies to general partnerships, limited partnerships, partnerships limited by shares, civil partnerships, silent partnerships, limited liability companies, mining companies governed by the Mining Code and individual limited liability companies.

If the entities referred to report their income on the basis of full accounting records, taxation of income in the hands of their individual or non-resident members is deferred until withdrawal or remittance abroad. Up to 31 December 2016, taxation of withdrawals reinvested within 20 days in similar companies or in new shares issued

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This simulation tool allows you to fill out your own figures to calculate the Corporate income tax for a resident company obtaining source income and extraterritorial income in a given year. Direct links are available to the relevant Country Analysis chapter.

Country Tables Comparison

Historical Tax Archives

Simultax

Treaty Article Comparison

Treaty Article Export

Treaty Status Monitor

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<http://online.ibfd.org/kbase#topic=countrv-compare>

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Tools

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Country
Belgium ▼

Belgium - Simultax

[← Back to records](#)

*This simulation tool allows you to fill out your own figures to calculate the corporate income tax for a p
income in a given year.*

Tax year 2016 calculation example for Belgium

Business income/loss as per profit and loss statement in EUR	<input type="text" value="15,000,000"/>
Currency converter	
Add-backs (+)	
Depreciation/amortization	<input type="text" value="6"/>
Non-trading expenses	<input type="text" value="200,000"/>
Expenses connected with exempt income	<input type="text" value="0"/>

Print ▲ | PDF | Excel | Word ▲ | Favourites

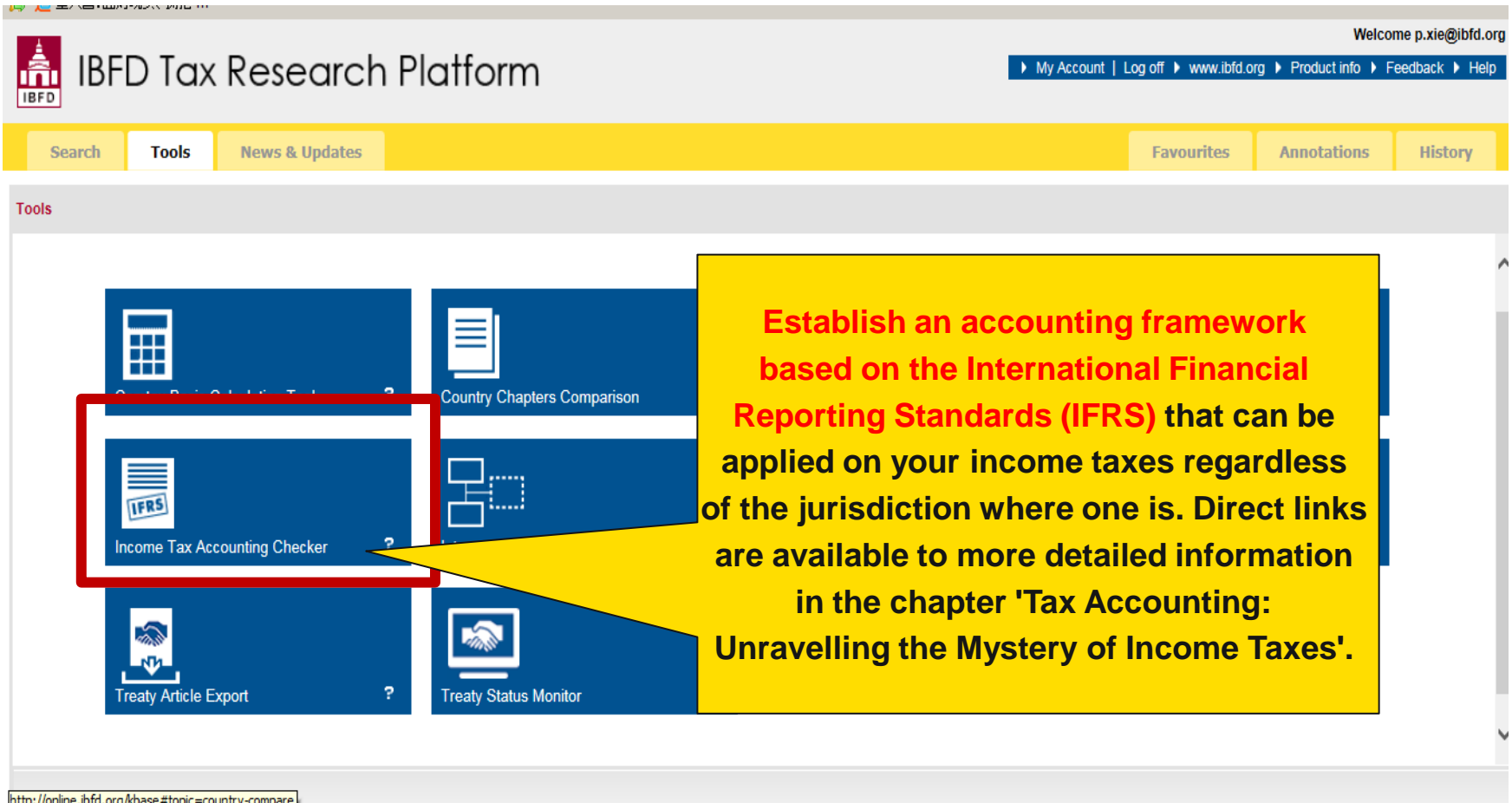
<http://www.xe.com/>

Tax year 2016 calculation example for Belgium

Business income/loss as per profit and loss statement in EUR	<input type="text" value="15,000,000"/>
Currency converter	
Add-backs (+)	
Depreciation/amortization	<input type="text" value="6"/>
Non-trading expenses	<input type="text" value="200,000"/>
Expenses connected with exempt income	<input type="text" value="0"/>

Disallowed accrued but unpaid obligations	<input type="text" value="0"/>
Operation of anti-avoidance rules	<input type="text" value="100,000"/>
Specific exclusions:	<input type="text" value="0"/>
- Entertainment expenses	<input type="text" value="50,000"/>
- Disallowed management expenses/technical fees	<input type="text" value="0"/>
- Legal fees	<input type="text" value="0"/>
- Bribes/fines	<input type="text" value="0"/>
- Non-deductible gifts	<input type="text" value="50,000"/>

IBFD在线工具模块- Income Tax Accounting Checker



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Tools

Income Tax Accounting Checker

Country Chapters Comparison

Treaty Article Export

Treaty Status Monitor

Establish an accounting framework based on the International Financial Reporting Standards (IFRS) that can be applied on your income taxes regardless of the jurisdiction where one is. Direct links are available to more detailed information in the chapter 'Tax Accounting: Unravelling the Mystery of Income Taxes'.

<http://online.ibfd.org/kbase#toaic=countrv-compare>

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Introduction

Step 1 - Identify the book-to-tax differences

Step 2 - Calculate the current tax expense

Step 3 - Calculation of adjustments to prior years' tax expense

Step 4 - Calculate the deferred taxes at the reporting date

Step 5 - Measurement of the deferred tax asset

Step 6 - Analyse the uncertain tax positions

Step 7 - Reconcile the tax accounts

Step 8 - Calculate the total tax expense

Step 9 - Prepare a rate reconciliation

Step 10 - Prepare the financial statement reporting and disclosure notes

Other relevant aspects

Introduction

This tool helps you setting up an accounting framework based on the International Financial Reporting Standards (IFRS) that can be applied on your income taxes regardless of the jurisdiction where one is. Direct links are available to more detailed information in the chapter 'Tax Accounting: Unravelling the Mystery of Income Taxes'.

Please note that the examples are developed for didactic and thus illustrative purposes and are not meant to cover all possibilities and/or exemptions etc.

Before starting to use the Income Tax Accounting Checker, please read [section 4.1 of the introduction on the 10-step methodology](#)

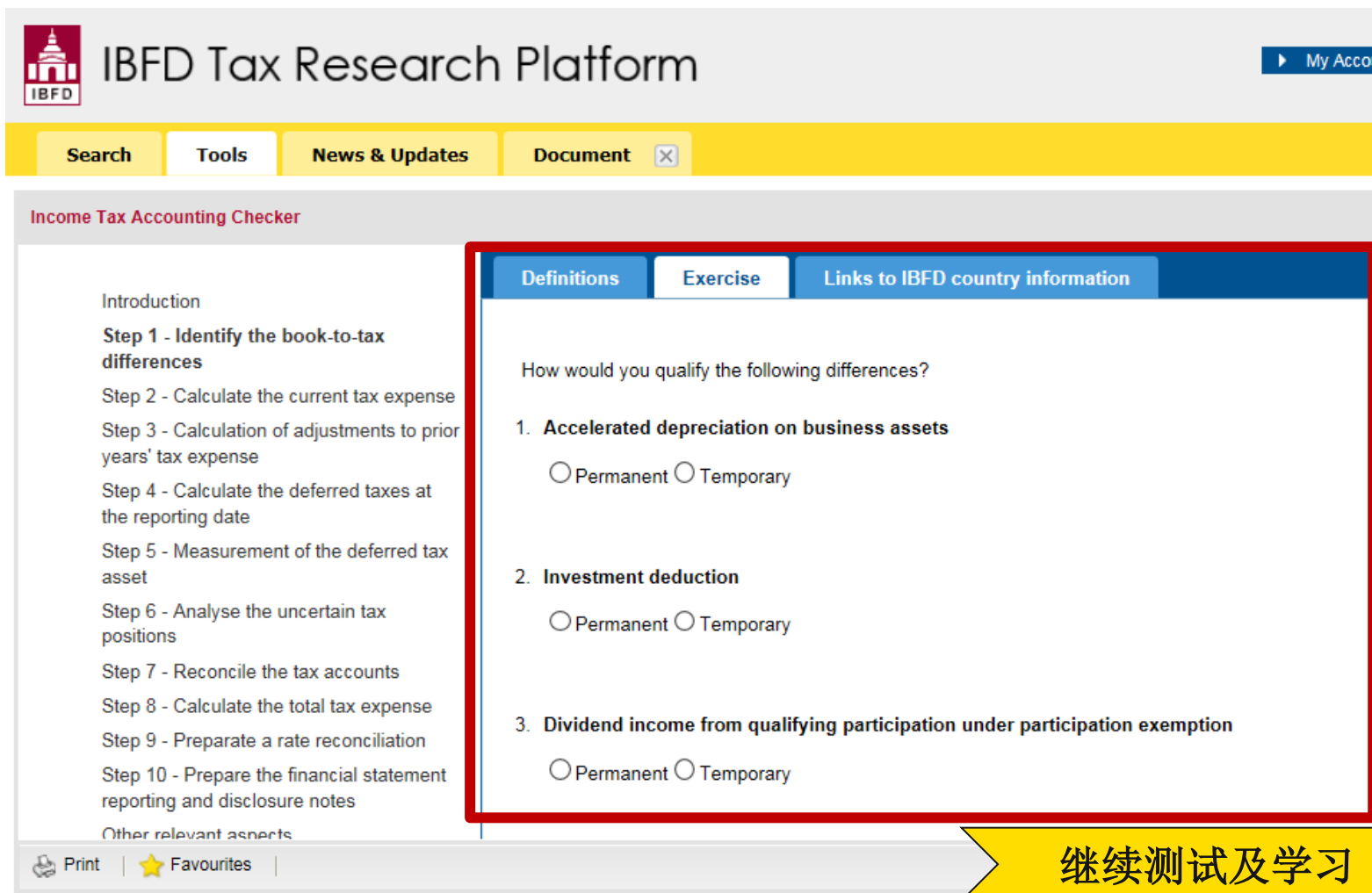
Definitions

Exercise

Links to IBFD country information

Term	Definition	Reference
Income tax	Income taxes include all domestic and foreign taxes which are based on taxable profits. Income taxes also include taxes, such as withholding taxes, which are payable by a subsidiary, associate or joint venture on distributions to the reporting entity.	IAS 12.2
Accounting profit/ Profit before income tax	Profit or loss for a period before deducting tax expense.	IAS 12.5
Taxable profit (tax loss)	The profit (loss) for a period, determined in accordance with the rules established by the	IAS 12.5

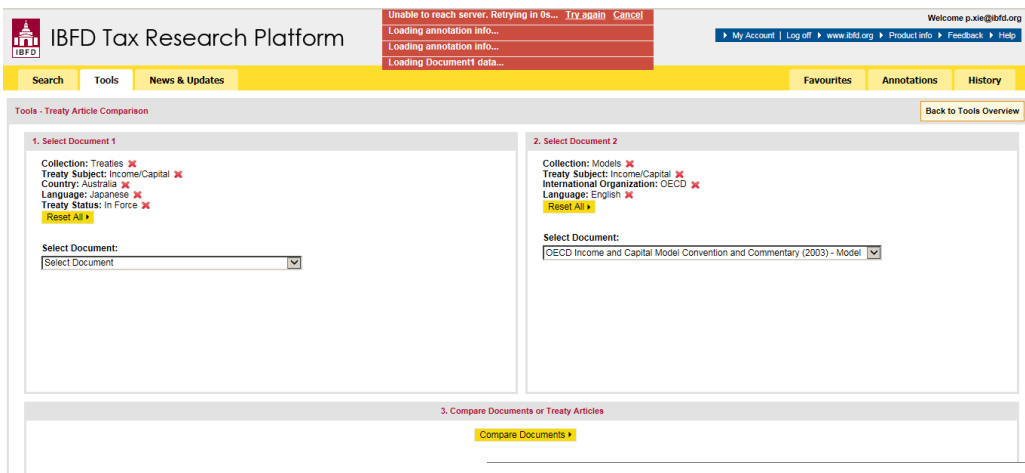
IBFD在线工具模块- Income Tax Accounting Checker





The screenshot displays the IBFD Tax Research Platform interface. At the top left is the IBFD logo. The main header reads "IBFD Tax Research Platform" with a "My Account" link on the right. Below the header is a navigation bar with "Search", "Tools", "News & Updates", and "Document" (with a close icon). The main content area is titled "Income Tax Accounting Checker" and features a sidebar with a list of steps: Introduction, Step 1 - Identify the book-to-tax differences, Step 2 - Calculate the current tax expense, Step 3 - Calculation of adjustments to prior years' tax expense, Step 4 - Calculate the deferred taxes at the reporting date, Step 5 - Measurement of the deferred tax asset, Step 6 - Analyse the uncertain tax positions, Step 7 - Reconcile the tax accounts, Step 8 - Calculate the total tax expense, Step 9 - Prepare a rate reconciliation, Step 10 - Prepare the financial statement reporting and disclosure notes, and Other relevant aspects. The main content area is divided into three tabs: "Definitions", "Exercise", and "Links to IBFD country information". The "Exercise" tab is active and contains the following text: "How would you qualify the following differences?" followed by three numbered questions, each with "Permanent" and "Temporary" radio button options: 1. Accelerated depreciation on business assets, 2. Investment deduction, and 3. Dividend income from qualifying participation under participation exemption. At the bottom left, there are "Print" and "Favourites" icons. A large yellow arrow at the bottom right points to the text "继续测试及学习".

继续测试及学习

国际税务条约比较 - 国际税务筹划的工具




Australia - Japan Income Tax Treaty (2008)	OECD Income and Capital Model Convention and Commentary (2003)
<p style="text-align: center;">Australia - Japan Income Tax Treaty (2008)</p> <p style="text-align: center;"></p> <p>Status: In Force Conclusion Date: 31 January 2008. Entry into Force: 3 December 2008. Effective Date: 1 January 2009 (with respect to withholding tax on income that is derived by a resident of Japan); 1 July 2009 (other taxes) (Australia); 1 January 2009 (Japan).</p> <p style="text-align: center;">[CONVENTION BETWEEN JAPAN AND AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME]</p> <p>A pdf version of the Japanese text is available here. A pdf version of the Japanese text of the 2008 exchange of notes is available here.</p> <p>© Copyright 2017 IBFD All rights reserved Disclaimer Cookies are set by this site. To learn more, view our cookies statement page.</p>	<p style="text-align: center;">OECD Income and Capital Model Convention and Commentary</p> <p style="text-align: center;"></p> <p>Status: Not Applicable Date: 28 January 2003.</p> <p>Note 1: The PDF version of the 2003 OECD Model Tax Convention on Income and on Capital is also available here. To view the document you will need Acrobat Reader. To obtain a free version, click here.</p> <p>Note 2: Data © OECD, 1992, 1994, 1995, 1997, 2000, 2003.</p> <p>OECD grants you the right to use and quote these OECD materials for private or other personal and professional use only, provided that any quotation is limited to insignificant portions, which in them selves have no commercial value in the context in which they are used. Unauthorised reproduction, lending, hiring, transmission or distribution of all or part of OECD materials is prohibited. You must treat these OECD materials and any elements thereof like any other copyrighted material. OECD does not warrant, and shall not be liable for, the accuracy and completeness of OECD materials.</p> <p>Applications for permission to reproduce all or part of these OECD materials should be made to:</p> <p>OECD Publications 2 rue André-Pascal 75775 PARIS Cedex 16 France e-mail - rights@oecd.org</p>

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Ireland

Author: *Ola Ostaszewska*

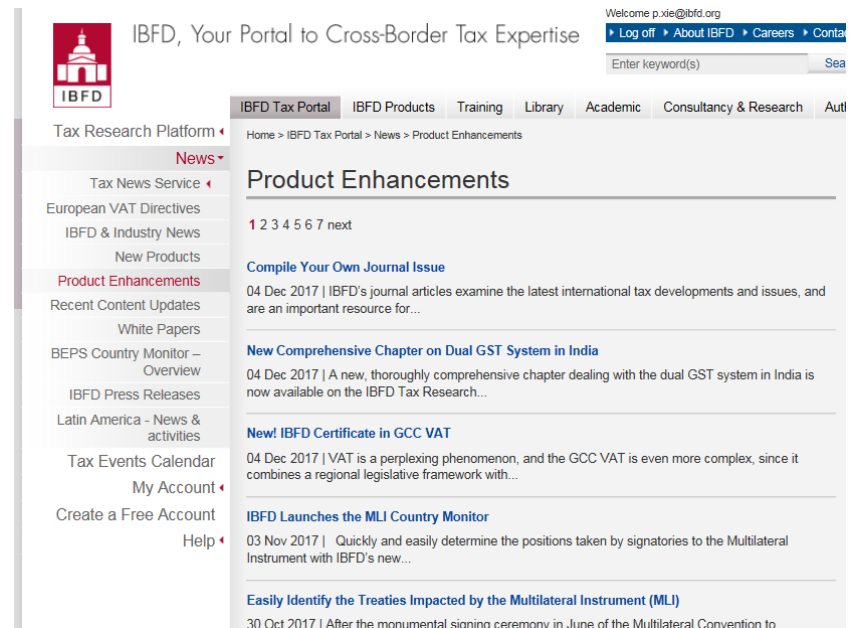
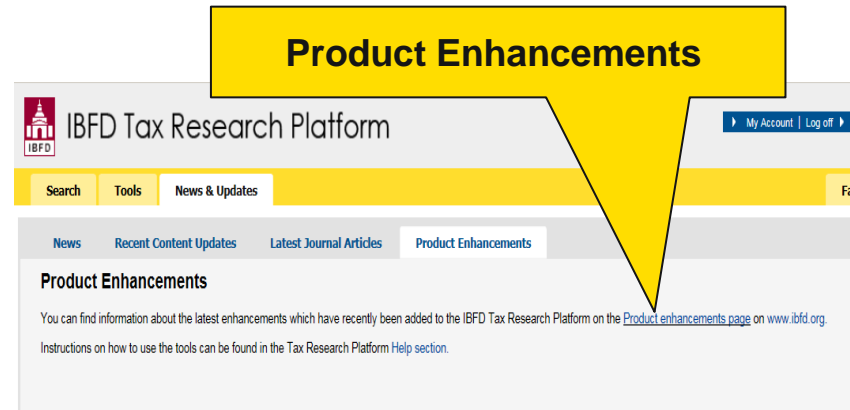
- [Cap on deductibility of capital allowances for IP introduced.](#)
- [Capital gains tax exemption for immovable property amended.](#)
- [Phased increase in PRSI introduced.](#)
- [Key Employee Engagement Programme introduced.](#)
- (Reviewed up to 1 December 2017)

Netherlands

Author: *Marnix Schellekens*

- [Coalition agreement envisages introduction of earning stripping rule.](#)
- [Coalition agreement envisages abolition of dividend withholding tax.](#)
- [Tax Plan 2018 proposes increase in effective rate of innovation box.](#)
- [Coalition agreement envisages increase in reduced VAT rate.](#)
- [Tax Plan 2018 proposes changes to taxation of Box 3 income.](#)
- [Coalition agreement envisages reduction in number of tax brackets.](#)
- [Coalition agreement envisages abolition of dividend withholding tax.](#)
- [Coalition agreement envisages changes to 30% ruling.](#)
- (Reviewed up to 15 November 2017)

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