

# Worldwide Tax Treaties

## PCT's Launch Workshop for the Toolkit on Tax Treaty Negotiations

March 15, 2021

# Agenda

- Your presenters
- Tax Analysts' mission and work
- Our Worldwide Tax Treaties database
  - The team who maintain and improve the database
- Database demonstration



# Your Presenters



## Peter Billingsley, VP of Sales & Client Services

Peter has been with the organization since 2005, serving in various roles. In his current role, Peter leads all client-facing efforts, including sales, customer service, product development, and training.



## Linda Friedman, Reference Attorney

Linda helps practitioners with their research and also leads our Voice of the Customer program. She holds a law degree and has worked at Tax Analysts for seven years.



## Larissa Hoaglund, Senior Specialty Editor

Larissa has headed the team responsible for producing and maintaining the premier online research tool *Worldwide Tax Treaties* since 2007. She has worked at Tax Analysts for 26 years.

# Tax Analysts' Mission and Work

*“Tax Analysts’ mission is to shed light on tax policy and administration through aggressive, unbiased reporting and informed commentary from the leaders in the field.”*



*Thomas Field, Tax Analysts Founder and CEO,  
1970-2001*

# Leading Our Teams



## Anita Nagelis, Editor in Chief, Research & Reference

Anita has been with Tax Analysts for 11 years. She began as the Editor in Chief for our U.S. federal tax news publication. Prior to joining Tax Analysts, she worked at a major U.S. tax publisher for 10 years. She holds a law degree and an advanced law degree (LLM) in taxation.



## Andrew Lin, Director of Customer Systems

Andrew is a Scrum Trainer certified by Scrum Inc. He is responsible for the support and new product development for the taxnotes.com platform.

# The Team Behind Taxnotes.com



We are a small but agile team. We take pride in listening to the tax community and turning their suggestions into new tools for tax research.

# Worldwide Tax Treaties in Brief

- Coverage: 1828 to present
  - We update the platform every business day
- Double taxation treaties and other types
  - Model treaties
  - Administrative assistance agreements
  - Estate and gift tax treaties
  - Social security agreements
  - Transport agreements
- Over 275 countries
- Daily treaties news
- Country summaries provided by PwC: 152 countries



# Database Functionality & Features

- Extensive linking between treaties, protocols, and integrated treaties — saves significant search time
- Separate views by treaty status — pending, in force, terminated, and abandoned
- Complete U.S. legislative history for U.S. tax treaties at all stages
  - Treasury news releases and technical explanations
  - Joint Committee on Taxation explanations
  - Senate Foreign Relations Committee hearing testimony and reports





# Worldwide Tax Summaries

- Corporate

- Taxes on corporate income
- Corporate residence
- Branch income
- Income determination
- Deductions
- Group taxation
- Tax Credits & incentives
- Withholding taxes
- Tax administration
- Other taxes & issues

- Individual

- Personal income taxes
- Residence
- Income determination
- Deductions
- Foreign tax relief & tax treaties
- Other tax credits & incentives
- Tax administration

# Worldwide Tax Summary Quick Charts

CIT rates & due dates

PIT rates & due dates

VAT rates

WHT rates

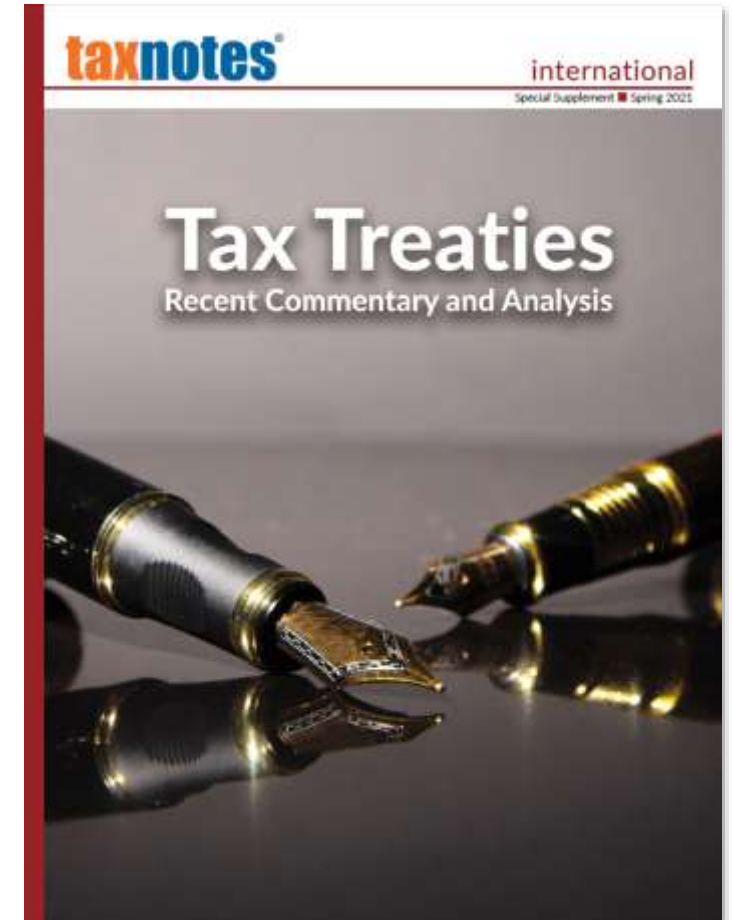
CGT rates

Net wealth / worth tax rates

Inheritance & gift tax rates

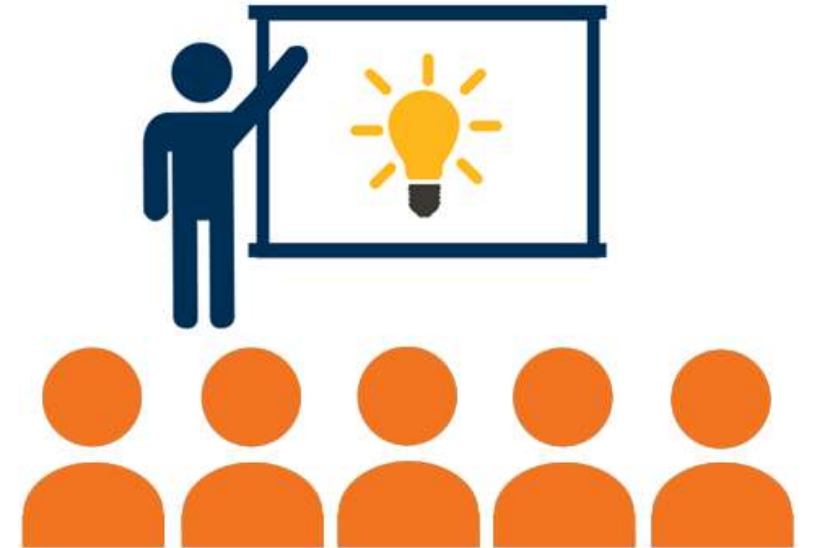
# Expert Analysis of Treaty Issues

- Our treaties collection includes hundreds of expert-written articles going back 20 years
- New articles added weekly



# Treaties Database Demonstration

- [taxnotes.com/worldwide-tax-treaties](https://taxnotes.com/worldwide-tax-treaties)



Please contact us with your questions or suggestions

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