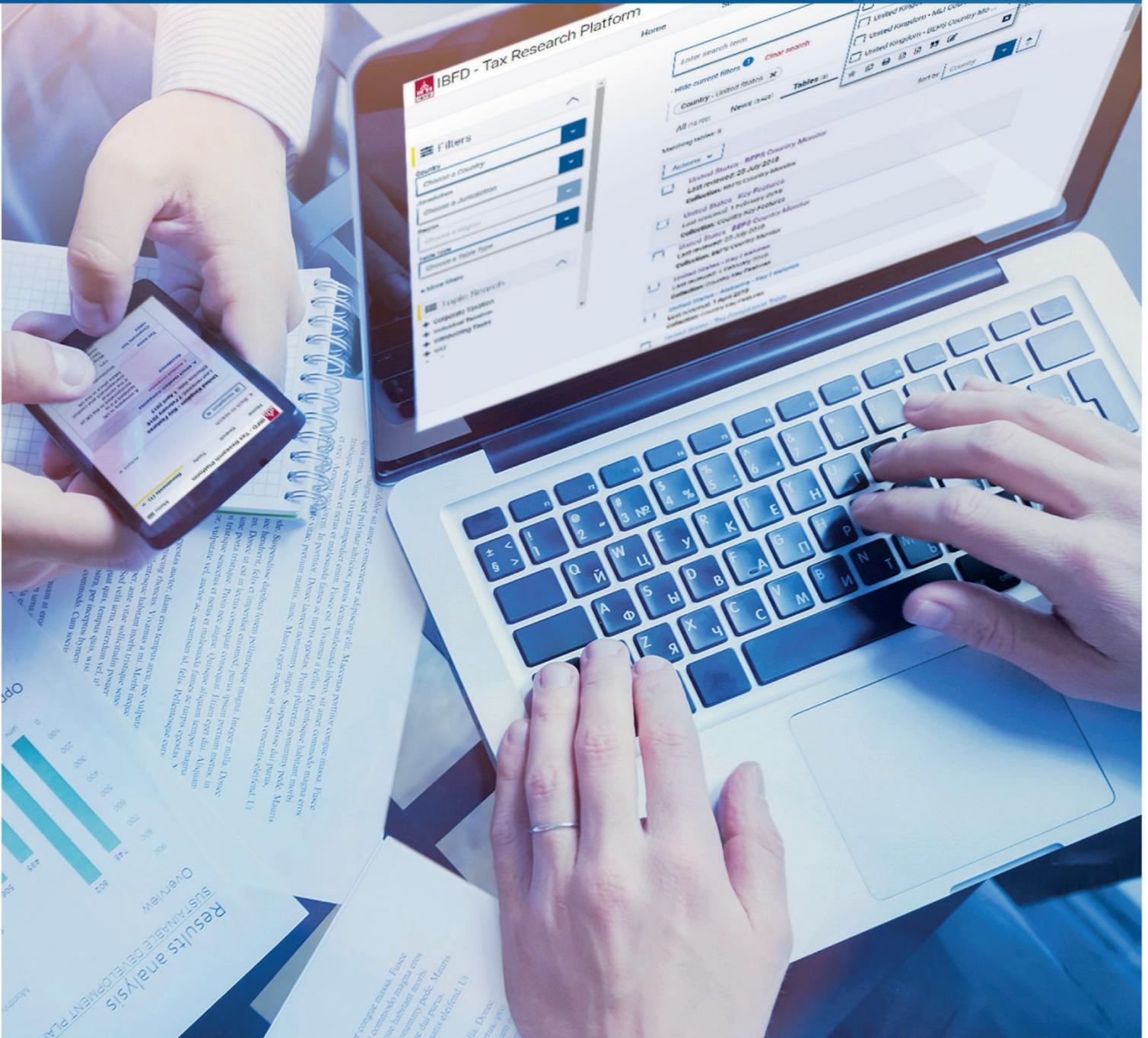




IBFD Tax Research Platform

Explanation New IBFD Tax Research Platform





1. Introduction.....

2. New Tax Research Platform

2.1. Search interface	3
2.2. Document navigation and controls: Main differences	8
2.3. Action and comparison functionality: Main differences	13
2.4. Personalization: Main differences.....	20
2.5. Seamless experience across mobile and desktop.....	21

1. Introduction

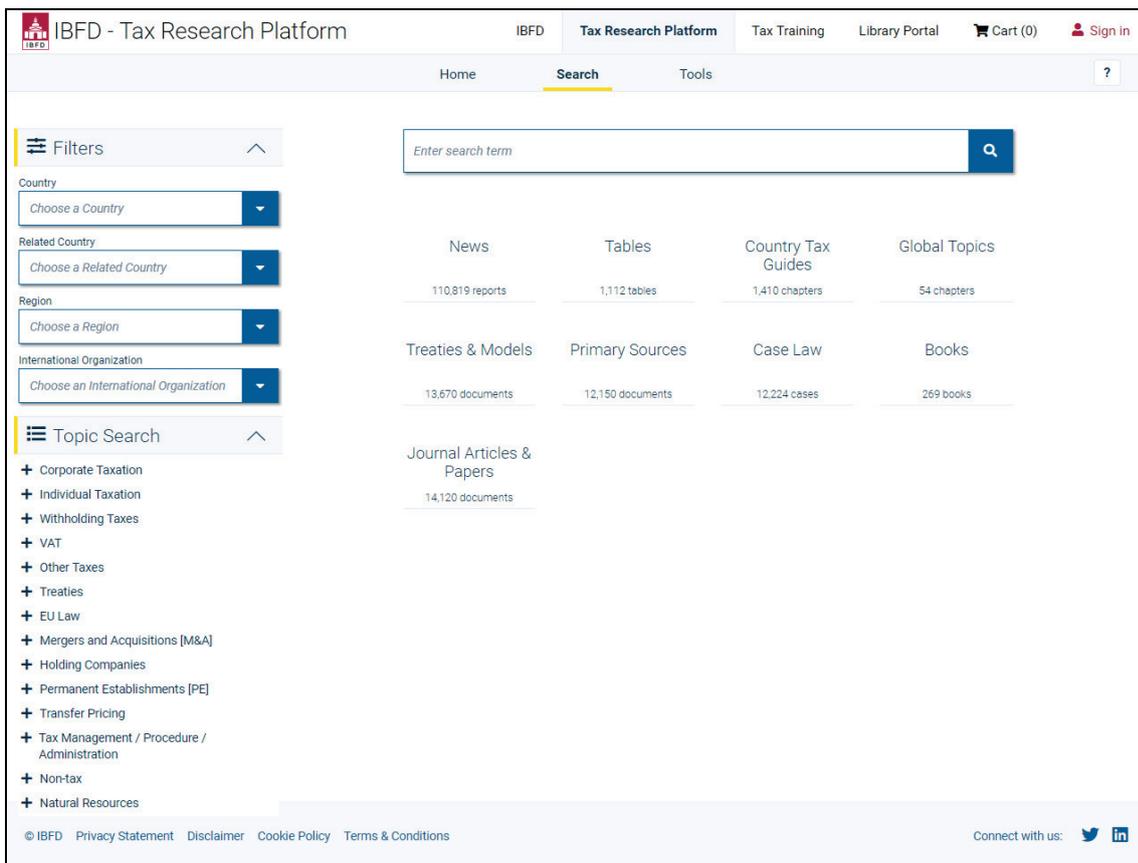
The IBFD Tax Research Platform was **redesigned and enhanced** in order to provide practitioners with a more simplified international tax research experience that's **more intuitive, efficient and effective**. This document explains in detail the main interface and functionality changes

The new search interface is ready to use via this link: <https://research.ibfd.org/>.

2. New Tax Research Platform

2.1. Search interface

The **new search page** has been slimmed down to a **smaller set of main information collections**, which can be accessed and searched directly.



The screenshot displays the IBFD Tax Research Platform search interface. The top navigation bar includes the IBFD logo, the platform name, and links for Tax Training, Library Portal, Cart (0), and Sign In. The main navigation bar features Home, Search (highlighted), and Tools. On the left, there are two filter sections: 'Filters' and 'Topic Search'. The 'Filters' section includes dropdown menus for Country, Related Country, Region, and International Organization. The 'Topic Search' section lists various tax topics with expandable plus signs. The main content area features a search bar with the placeholder 'Enter search term' and a search icon. Below the search bar, there are two rows of information collections, each with a title and a count of documents. The first row includes News (110,819 reports), Tables (1,112 tables), Country Tax Guides (1,410 chapters), and Global Topics (54 chapters). The second row includes Treaties & Models (13,670 documents), Primary Sources (12,150 documents), Case Law (12,224 cases), and Books (269 books). The third row includes Journal Articles & Papers (14,120 documents). The footer contains copyright information, a privacy statement, disclaimer, cookie policy, and terms & conditions, along with social media links for Twitter and LinkedIn.

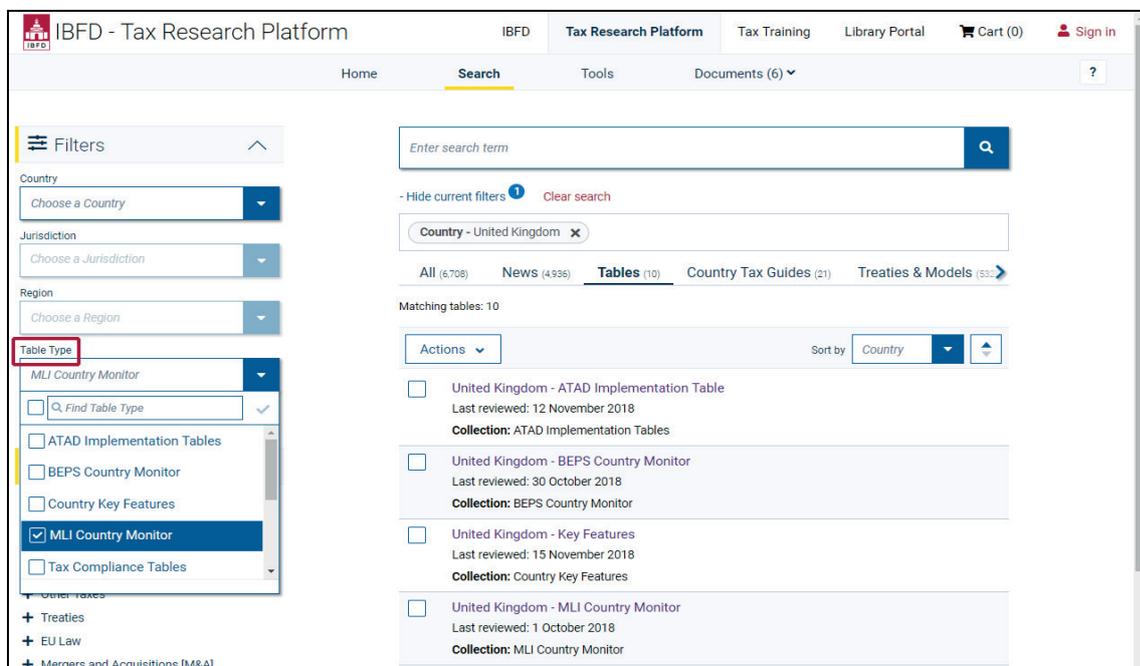
Collection	Count
News	110,819 reports
Tables	1,112 tables
Country Tax Guides	1,410 chapters
Global Topics	54 chapters
Treaties & Models	13,670 documents
Primary Sources	12,150 documents
Case Law	12,224 cases
Books	269 books
Journal Articles & Papers	14,120 documents

Executing a free text search or applying a search filter in the default search page will generate an **entire new result list presentation**, inspired by Google and similar search engines. A scrollable horizontal menu bar presents results for:

- ▶ **All:** This **mixed result list** was not available on the former IBFD Platform and contains **all relevant documents from the different collections** (within a user's subscription).
- ▶ **Main collections:** Relevant **results per main collection** (within a user's subscription).

When accessing a main collection, we offer a **search filter on the left-hand side to zoom in** on a specific collection. These are the most important filters:

- ▶ **Tables:** "Table Type" for selecting the available Tables and Country Key Features.
- ▶ **Country Tax Guides:** "Collection Title" for selecting from the available Country Surveys, Country Analyses and different Topical Analyses.
- ▶ **Global Topics:** "Collection Title" for selecting from the available generic commentaries (e.g. Commentaries on the European VAT Directives, Global Tax Treaty Commentaries and International Tax Structuring).
- ▶ **Primary Sources:** "Collection Title" for selecting either domestic or international primary sources (e.g. EU Law and OECD Documentation).
- ▶ **Case Law:** "Collection Title" for selecting a particular case law collection (e.g. Tax Treaty Case Law, ECJ Case Law and Other Case Law).
- ▶ **Journal Articles and Papers:** "Collection Title" for selecting a journal title.

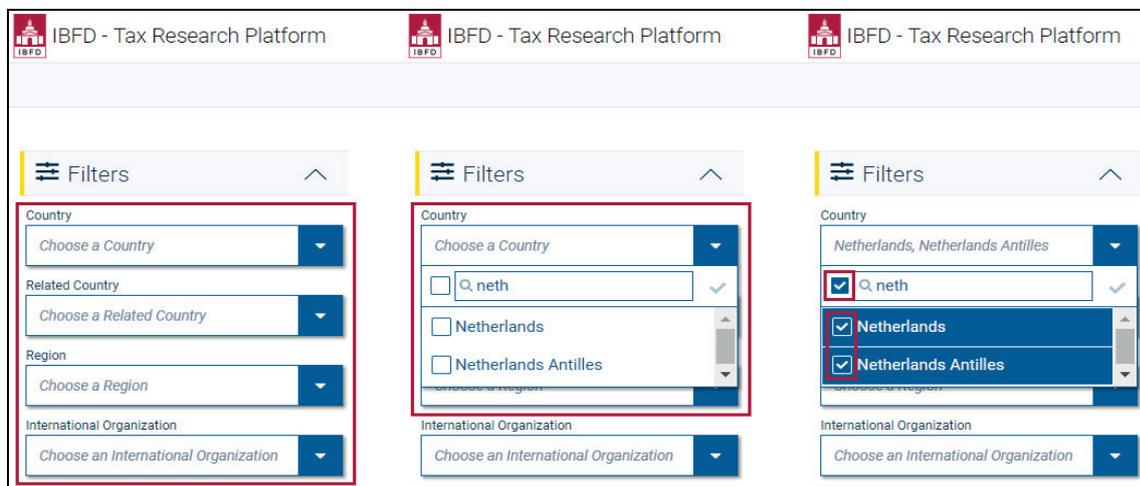


The screenshot displays the IBFD Tax Research Platform search interface. The top navigation bar includes the IBFD logo, 'Tax Research Platform', 'Tax Training', 'Library Portal', 'Cart (0)', and 'Sign in'. The main navigation bar has 'Home', 'Search', 'Tools', and 'Documents (6)'. The search bar contains 'Enter search term' and a search button. Below the search bar, there are filters for Country, Jurisdiction, and Region. A 'Table Type' filter is expanded, showing options like 'MLI Country Monitor', 'ATAD Implementation Tables', 'BEPS Country Monitor', 'Country Key Features', and 'Tax Compliance Tables'. The 'MLI Country Monitor' option is selected. The search results show 'Matching tables: 10' and a list of results for 'United Kingdom - ATAD Implementation Table', 'United Kingdom - BEPS Country Monitor', 'United Kingdom - Key Features', and 'United Kingdom - MLI Country Monitor'. Each result includes the last reviewed date and the collection name.

The **free text search** box has been made **much more prominent**. Typing **words or numbers matching with document titles** will make these documents appear **higher in the ranking** (e.g. Anti-Tax Avoidance Directive, or Cadbury Schweppes).

In the new IBFD Platform we **only present four search filters by default** to give prominence to the most used search filters and Topic Search. The “More filters” button enables you to show other filters available.

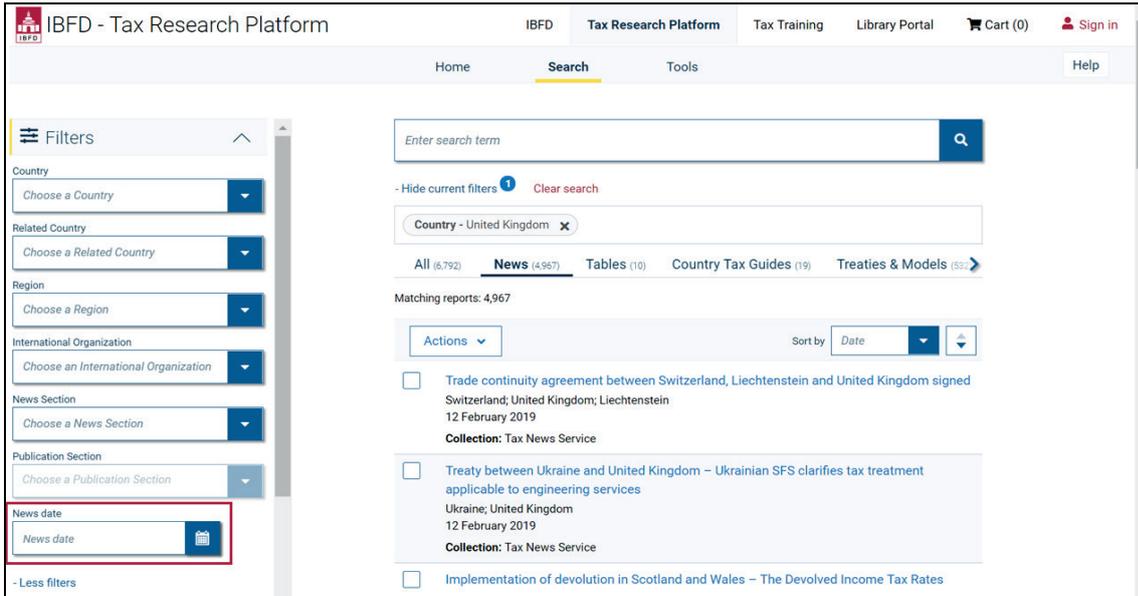
Please note that **search filters will often be multi-select**. This means that you can, for example, type the country name (presenting you with matching country names) or you may additionally scroll down and tick boxes of the required countries and execute a search with two or more countries in one go. This means no more one-by-one country selecting that generated a result after every selection. The **tick box in front of the text box enables you to select all matching filters** showing.



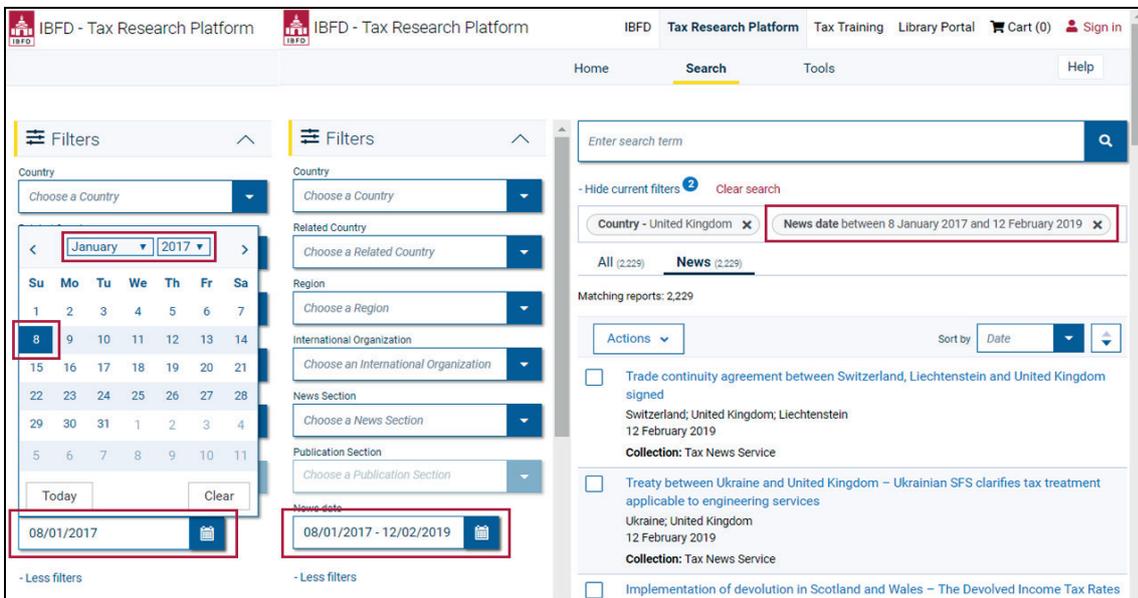
Example multi-select search filter

In the collections News, Treaties & Models, Primary Sources, and Case Law, a **generic date selection option** is available at the bottom of the search filter. It works in the following way:

If, for example, you would like to see the news reports on the United Kingdom published after 1 January 2017, select the date involved. You can also subsequently select a second later date to see the news reports published in a given period (e.g. 1 January 2017 – 1 January 2019). This system works for all collections with this type of date selection.



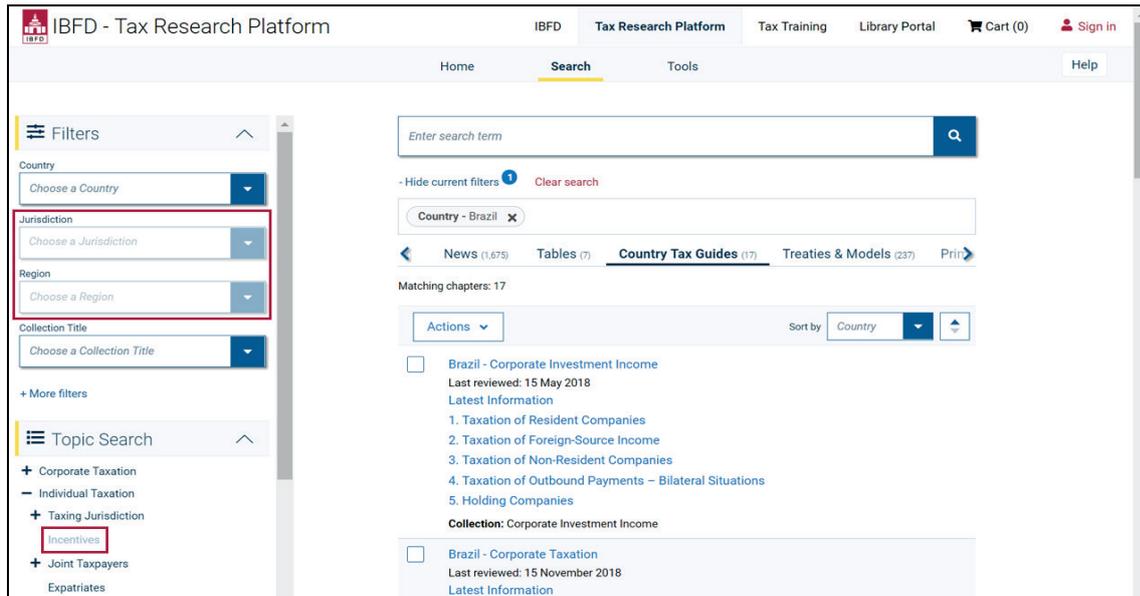
The screenshot shows the IBFD Tax Research Platform search interface. The search term is "United Kingdom". The filters on the left include Country, Related Country, Region, International Organization, News Section, and Publication Section. The "News date" filter is highlighted with a red box, showing a calendar icon. The search results show 4,967 matching reports, with the first two results highlighted.



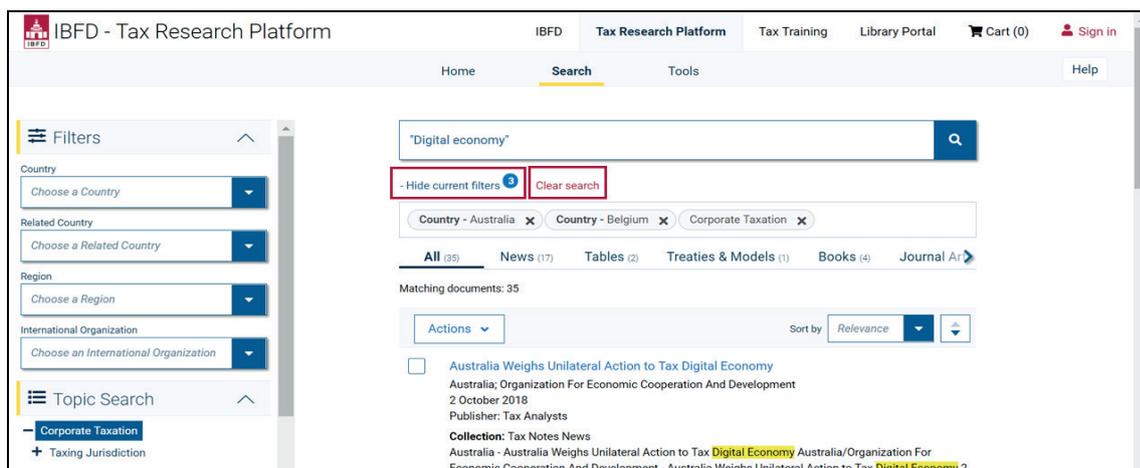
The screenshot shows the IBFD Tax Research Platform search interface with a date range filter applied. The search term is "United Kingdom". The filters on the left include Country, Related Country, Region, International Organization, News Section, and Publication Section. The "News date" filter is highlighted with a red box, showing a calendar icon. The search results show 2,229 matching reports, with the first two results highlighted.

There is a very important feature that deviates from the former IBFD Platform: **All controls are shown at all times.**

The controls (search filters, actions, document navigation options) will be **greyed out when not active or not being part of your access and entitlement.** This is not only at the search filter level, but also at the result list and document level. This is similar to how, for example, Windows and other well-known interfaces operate. It avoids that filters, functionality, etc. continuously change, disappear or re-appear.



In the process of searching, it is possible to **hide the selected filters.** By clicking “Show current filters” they can be made visible again. In addition, **the user can start a new search by clicking the “Clear search” command.** A single filter can be removed by clicking the cross.



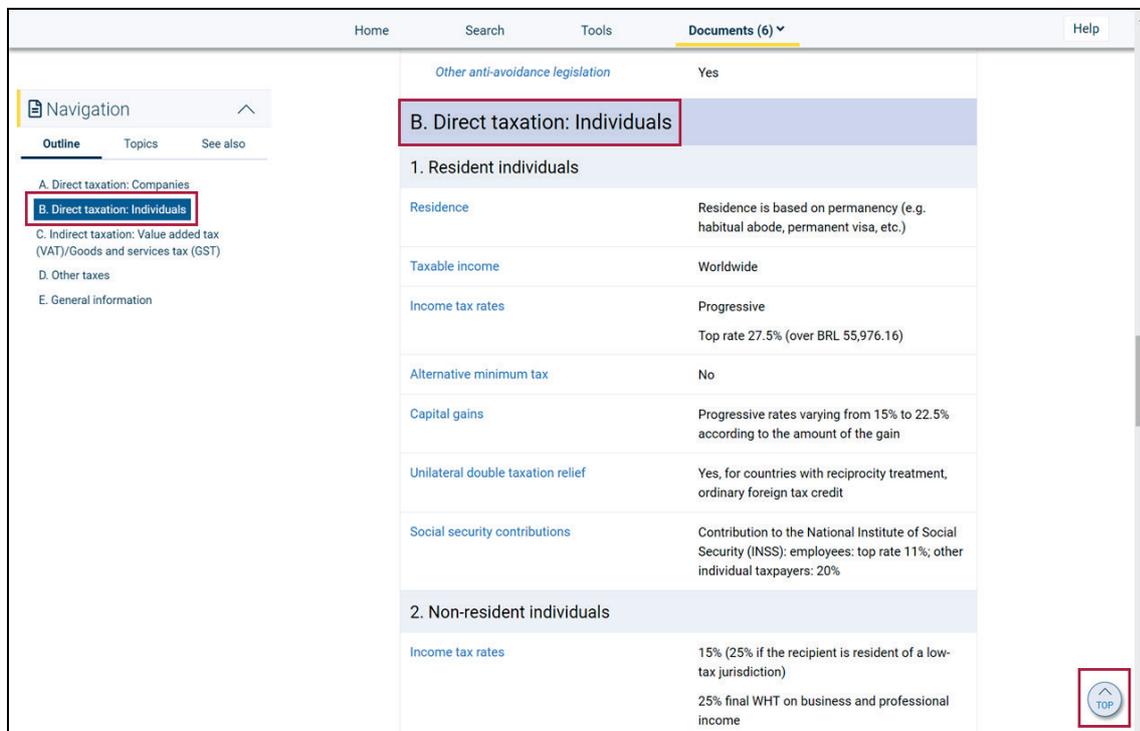
Sorting controls have been simplified: After selecting the sorting option, the arrows enable the user to see a list of results in ascending or descending order.

When scrolling through a result list or document, the **top frame does not stay visible any more except for the navigation tabs**. With the **“back to Top” button** in the bottom right corner, you may return to the top of the page.

2.2. Document navigation and controls: Main differences

Similar to the former IBFD Platform navigation throughout a document is possible with help of the outline or with help of topics (IBFD taxonomy terms) via the tabs in the top left-hand column.

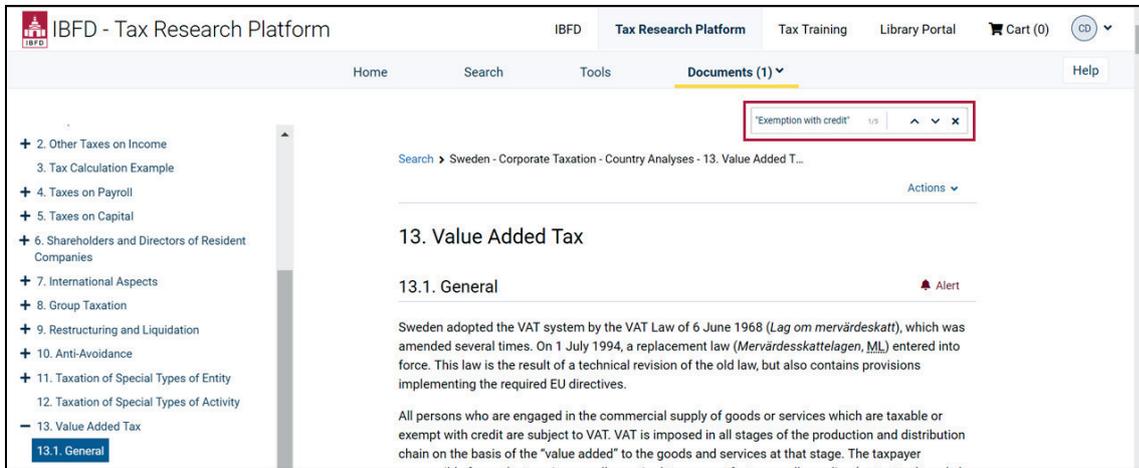
When scrolling down in a document, the **outline navigation shows you where in the document you actually are**. With a “back to Top” button in the bottom right corner you may return to the top of the page.



The screenshot displays the IBFD Tax Research Platform interface. At the top, there is a navigation bar with 'Home', 'Search', 'Tools', 'Documents (6)', and 'Help'. Below this is a 'Navigation' sidebar on the left with 'Outline', 'Topics', and 'See also' tabs. The 'Outline' tab is active, showing a list of topics: 'A. Direct taxation: Companies', 'B. Direct taxation: Individuals', 'C. Indirect taxation: Value added tax (VAT)/Goods and services tax (GST)', 'D. Other taxes', and 'E. General information'. 'B. Direct taxation: Individuals' is highlighted. The main content area shows a table of contents for 'B. Direct taxation: Individuals' with sections '1. Resident individuals' and '2. Non-resident individuals'. A 'back to Top' button is visible in the bottom right corner of the document area.

Other anti-avoidance legislation	
Other anti-avoidance legislation	Yes
B. Direct taxation: Individuals	
1. Resident individuals	
Residence	Residence is based on permanency (e.g. habitual abode, permanent visa, etc.)
Taxable income	Worldwide
Income tax rates	Progressive Top rate 27.5% (over BRL 55,976.16)
Alternative minimum tax	No
Capital gains	Progressive rates varying from 15% to 22.5% according to the amount of the gain
Unilateral double taxation relief	Yes, for countries with reciprocity treatment, ordinary foreign tax credit
Social security contributions	Contribution to the National Institute of Social Security (INSS): employees: top rate 11%; other individual taxpayers: 20%
2. Non-resident individuals	
Income tax rates	15% (25% if the recipient is resident of a low-tax jurisdiction) 25% final WHT on business and professional income

If you have found a document based on a free text search, a control will appear at document level to browse to the parts where the search term is highlighted. The highlighting can also be switched off.



The screenshot shows the IBFD Tax Research Platform interface. The search bar at the top contains the text "Exemption with credit" with a search icon and a close button. The breadcrumb trail indicates the search results are for "Sweden - Corporate Taxation - Country Analyses - 13. Value Added T...". The main content area displays the document title "13. Value Added Tax" and a sub-section "13.1. General". The text below discusses the VAT system in Sweden, mentioning the VAT Law of 6 June 1968 and its replacement in 1994. A search highlight box is visible at the top of the document content.

An important change is that interesting **see also information is centrally available via the top left-hand tab “See also”**. Opening this tab will present you with categories of related information, such as Historical Versions, Language Versions, and other generic links. Clicking a category will lead the user to the information at the end of the document with additional controls.



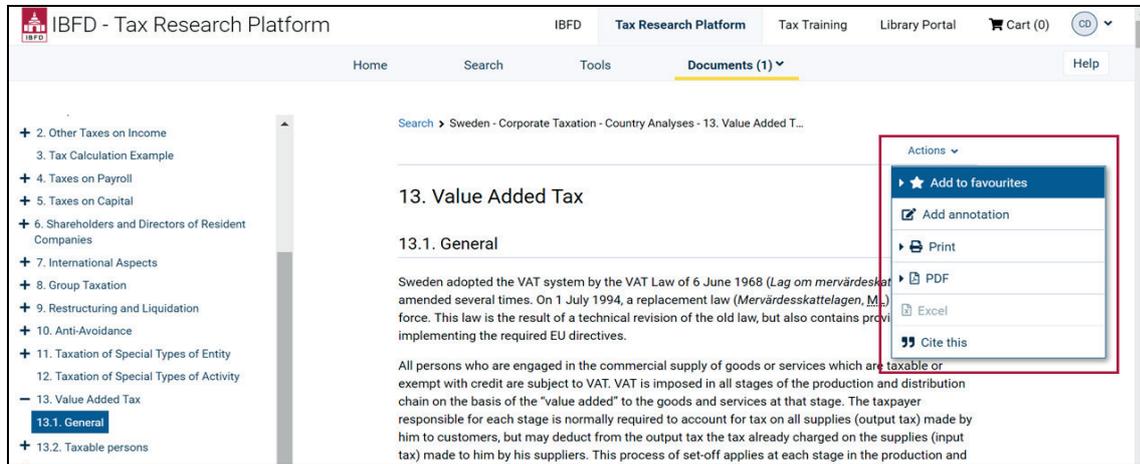
The screenshot shows the IBFD Tax Research Platform interface with the "See also" tab selected in the navigation pane. The breadcrumb trail indicates the search results are for "Sweden - Corporate Taxation - 7. International Aspects". The main content area displays the document title "7. International Aspects" and a sub-section "7.1. International Aspects". The text below discusses the Treaty enabling automatic exchange of information between contracting states. A "See also" box is visible at the bottom of the document content, with a red line connecting it to the "Historical Versions" tab in the navigation pane. Below the "See also" box, there is a timeline slider for "2009 - 2019".

In the middle frame at the top of the document, we always will present a “Back to search” link combined with a breadcrumb indicating in which document (and section) you are and the last reviewed date. This is the same information we used to show in the title frame of a document on the former IBFD Platform.



The screenshot shows the IBFD Tax Research Platform interface. The search bar at the top contains the text "Taxes on Capital" with a search icon and a close button. The breadcrumb trail indicates the search results are for "Brazil - Corporate Taxation - Country Analyses - 5. Taxes on Capital (...)". The main content area displays the document title "5. Taxes on Capital" and a sub-section "5.1. Net worth tax". The text below states "There is no net worth tax in Brazil." A search highlight box is visible at the top of the document content.

At document level, **action functionality** is available **at the right-hand top of the document via an Actions button** that shows a drop-down menu with possible actions.



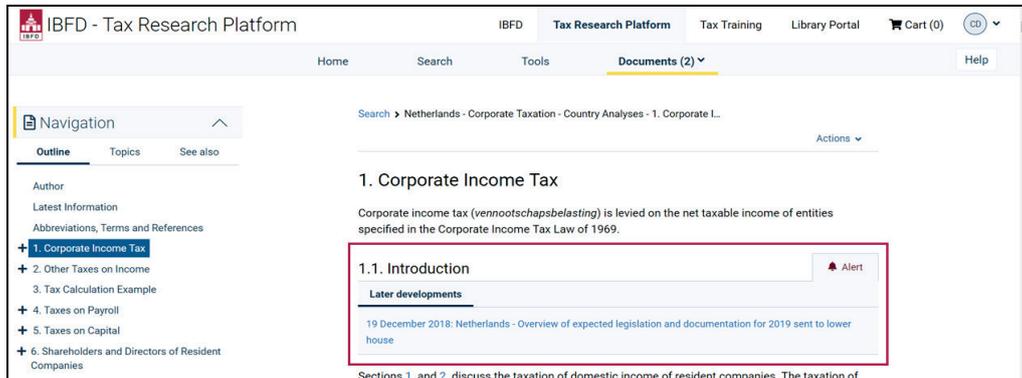
The screenshot shows the IBFD Tax Research Platform interface. The main content area displays a document titled "13. Value Added Tax" under the search path "Sweden - Corporate Taxation - Country Analyses - 13. Value Added T...". A red box highlights the "Actions" dropdown menu located at the top right of the document content. The menu options are: "Add to favourites", "Add annotation", "Print", "PDF", "Excel", and "Cite this". The document content includes a section "13.1. General" and a paragraph starting with "Sweden adopted the VAT system by the VAT Law of 6 June 1968 (Lag om mervärdesskat...)".

In the new IBFD Platform we further distinguish information references at article/section level of a document that, to a certain extent, were also available in the former IBFD Platform. We distinguish two sorts of references:

- ▶ **Alert/Later developments:** This makes you aware of important information that we strongly advise you to read in context of the article/section, such as a development about the topic that happened after we last reviewed the information, e.g. an MLI provision having impact on a treaty article.
 - ▶ Always shown at the right-hand top of the article/section.

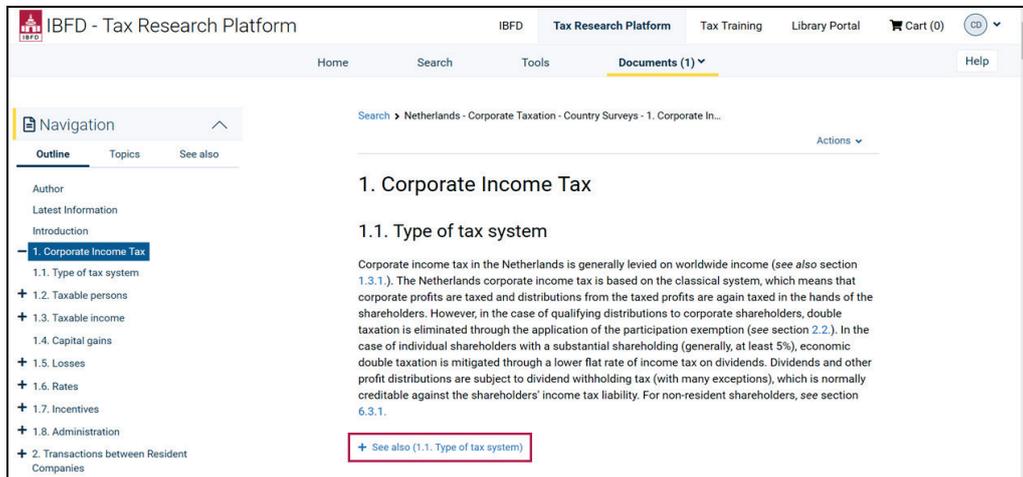


The screenshot shows the IBFD Tax Research Platform interface. The main content area displays a document titled "1. Corporate Income Tax" under the search path "Netherlands - Corporate Taxation - Country Analyses - 1. Corporate L...". A red box highlights an "Alert" icon (a bell) located at the top right of the "1.1. Introduction" section. The document content includes a paragraph starting with "Corporate income tax (vennootschapsbelasting) is levied on the net taxable income of entities specified in the Corporate Income Tax Law of 1969." and a section "1.1. Introduction" with a paragraph starting with "Sections 1. and 2. discuss the taxation of domestic income of resident companies. The taxation of foreign income of resident companies is discussed in section 7.2., and the taxation of non-resident companies in section 7.3."

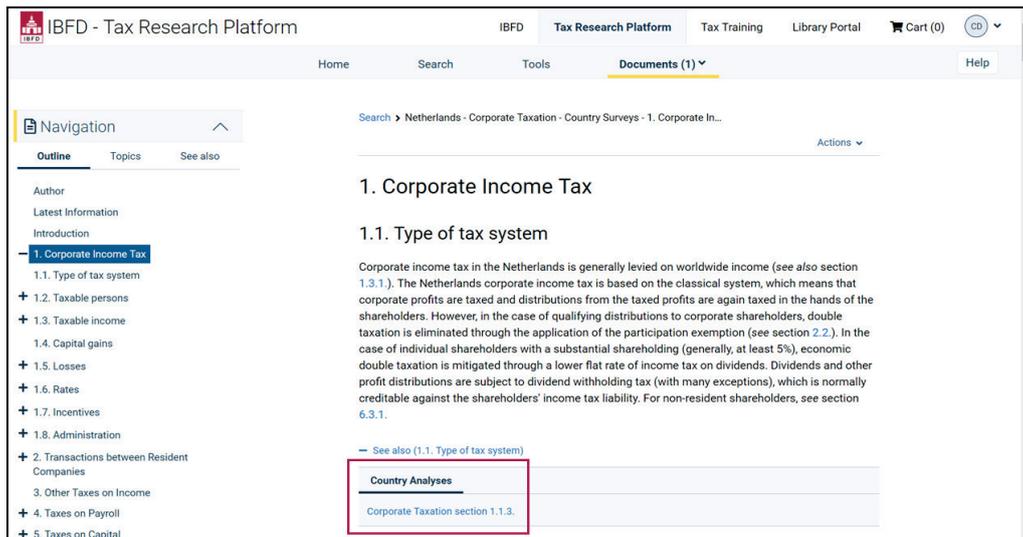


The screenshot shows the IBFD Tax Research Platform interface. The main content area displays a document titled "1. Corporate Income Tax" under the search path "Netherlands - Corporate Taxation - Country Analyses - 1. Corporate L...". A red box highlights a "Later developments" section under the "1.1. Introduction" heading. The "Later developments" section contains a paragraph starting with "19 December 2018: Netherlands - Overview of expected legislation and documentation for 2019 sent to lower house". An "Alert" icon (a bell) is also visible at the top right of the "1.1. Introduction" section.

- ▶ **See also:** This makes the user aware of other information that may be of interest to read in context of the article/section, such as more detailed information in another chapter, journal article, or case law about the topic.
- ▶ Always shown at the end of the article/section.



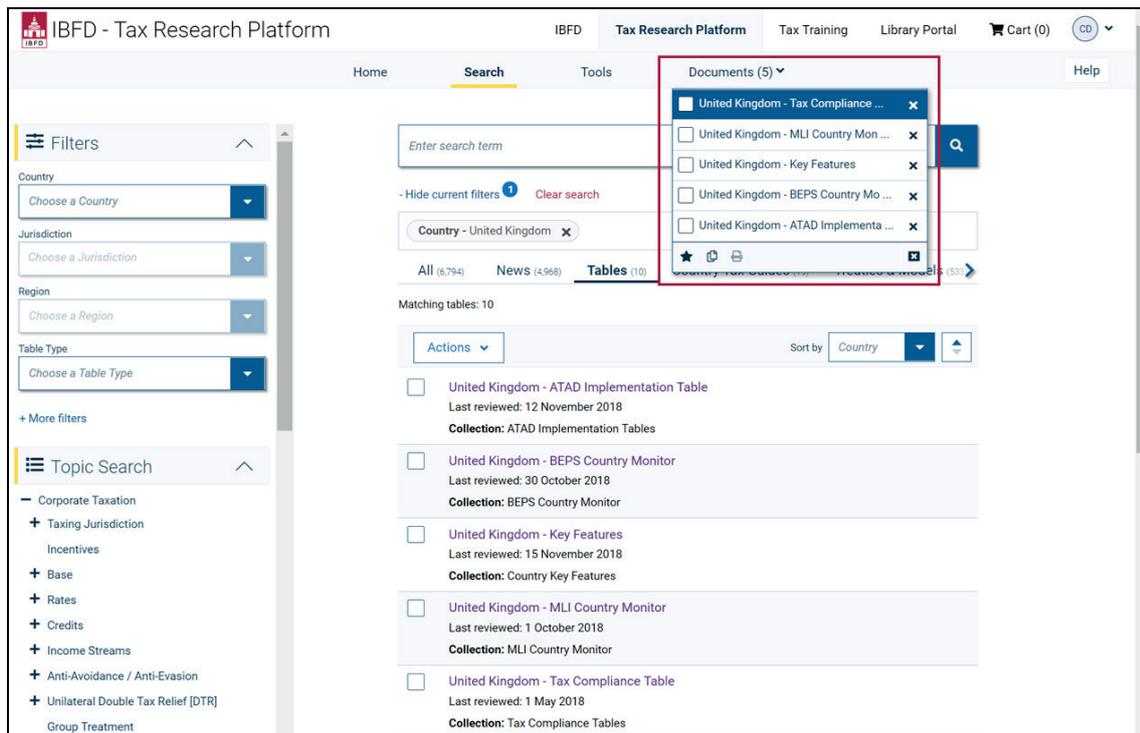
The screenshot shows the IBFD Tax Research Platform interface. The navigation pane on the left is expanded to '1. Corporate Income Tax', with sub-items 1.1 through 1.8. The main content area displays the title '1. Corporate Income Tax' and the sub-section '1.1. Type of tax system'. A paragraph of text follows, and at the bottom of the text, a red-bordered box contains the link '+ See also (1.1. Type of tax system)'.



The screenshot shows the same IBFD Tax Research Platform interface. The navigation pane on the left is expanded to '1. Corporate Income Tax', with sub-item 1.1 selected. The main content area displays the title '1. Corporate Income Tax' and the sub-section '1.1. Type of tax system'. A paragraph of text follows, and at the bottom of the text, a red-bordered box contains the link '- See also (1.1. Type of tax system)'. Below this link, a table titled 'Country Analyses' is visible, with one entry: 'Corporate Taxation section 1.1.3.'.

An important improvement of the new IBFD Platform is the **introduction of a drop-down menu for documents opened in a session** (displaying a maximum of ten in chronological order). This helps you to quickly move from one document to another and print, export or compare similar or different documents in one go via checking tick boxes. However, please note the following limitations for comparisons:

- ▶ The comparison of different documents (side-by-side view/bilingual display) is limited to two.
- ▶ The comparison of similar documents is also limited to two, except for Tables.
- ▶ The exporting of documents is limited to one document per export.



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes 'Home', 'Search', and 'Tools'. The search results are filtered by 'Country - United Kingdom'. A dropdown menu titled 'Documents (5)' is open, showing a list of documents with checkboxes for selection. The documents listed are:

- United Kingdom - Tax Compliance ...
- United Kingdom - MLI Country Mon ...
- United Kingdom - Key Features
- United Kingdom - BEPS Country Mo ...
- United Kingdom - ATAD Implementa ...

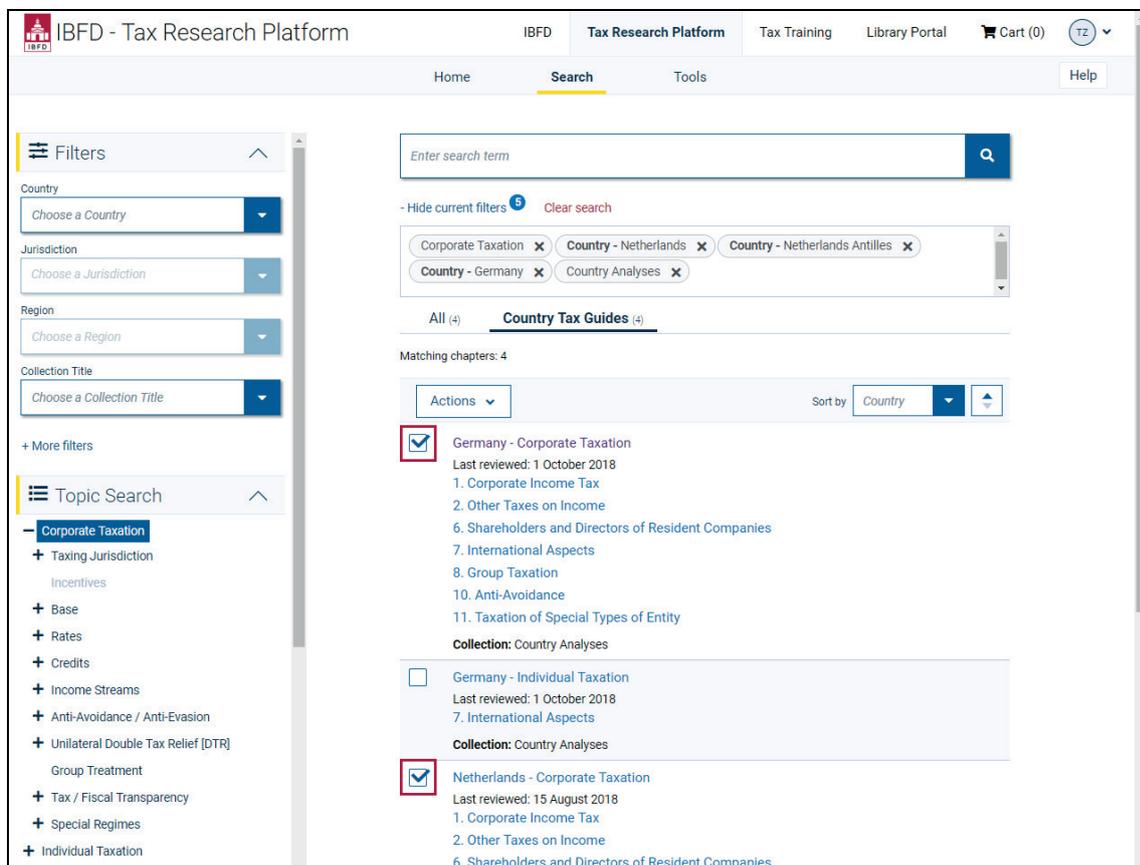
Below the dropdown, the search results show 'Matching tables: 10'. The first few results are:

- United Kingdom - ATAD Implementation Table
Last reviewed: 12 November 2018
Collection: ATAD Implementation Tables
- United Kingdom - BEPS Country Monitor
Last reviewed: 30 October 2018
Collection: BEPS Country Monitor
- United Kingdom - Key Features
Last reviewed: 15 November 2018
Collection: Country Key Features
- United Kingdom - MLI Country Monitor
Last reviewed: 1 October 2018
Collection: MLI Country Monitor
- United Kingdom - Tax Compliance Table
Last reviewed: 1 May 2018
Collection: Tax Compliance Tables

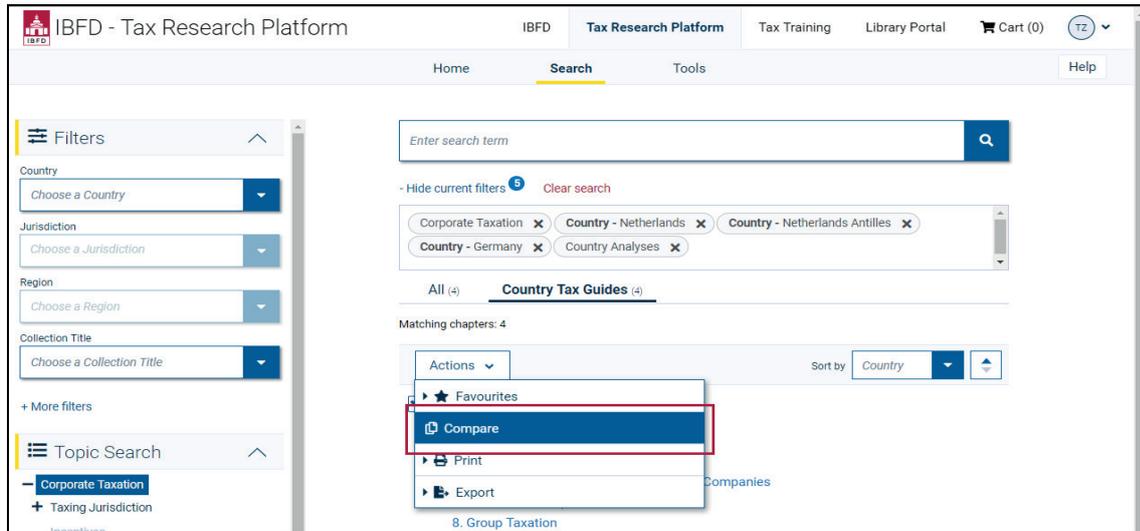
2.3. Action and comparison functionality: Main differences

The new IBFD Platform offers easy, streamlined access to action and comparison functionality. Many tools can now be generated straight from the search and result list or from the relevant document.

Country Chapters Comparison: Select two similar chapters (e.g. Corporate Taxation – Country Analysis chapters of the Netherlands and Germany) by ticking the boxes in the result list, as shown in the figure below. Subsequently, select Compare from the Actions menu of the result list. The Navigation controls at the top enable you to compare the same sections. Comparing different documents creates a similar side-by-side view with Navigation controls per document. Alternatively, you can open these documents and subsequently generate a comparison by ticking the boxes of the documents in the Documents drop-down menu.



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes 'Home', 'Search', and 'Tools'. The search bar contains the text 'Enter search term'. Below the search bar, there are filters for 'Country', 'Jurisdiction', 'Region', and 'Collection Title'. The search results are displayed as a list of chapters. The first chapter is 'Germany - Corporate Taxation' with a checked checkbox. The second chapter is 'Germany - Individual Taxation' with an unchecked checkbox. The third chapter is 'Netherlands - Corporate Taxation' with a checked checkbox. The interface also shows a 'Matching chapters: 4' section and a 'Collection: Country Analyses' label.



IBFD - Tax Research Platform

Home Search Tools Help

Enter search term

Country: Choose a Country

Jurisdiction: Choose a Jurisdiction

Region: Choose a Region

Collection Title: Choose a Collection Title

Topic Search: Corporate Taxation, Taxing Jurisdiction

Corporate Taxation x Country - Netherlands x Country - Netherlands Antilles x Country - Germany x Country Analyses x

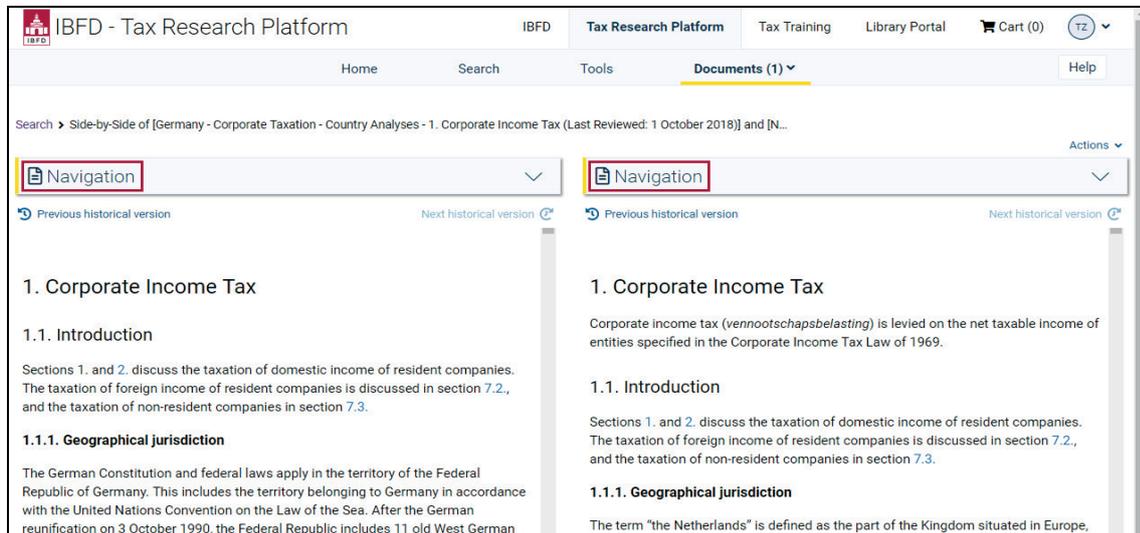
All (4) Country Tax Guides (4)

Matching chapters: 4

Actions: Favourites, Compare, Print, Export

Sort by: Country

8. Group Taxation



IBFD - Tax Research Platform

Home Search Tools Documents (1) Help

Search > Side-by-Side of [Germany - Corporate Taxation - Country Analyses - 1. Corporate Income Tax (Last Reviewed: 1 October 2018)] and [N...

Navigation

Previous historical version Next historical version

1. Corporate Income Tax

1.1. Introduction

Sections 1. and 2. discuss the taxation of domestic income of resident companies. The taxation of foreign income of resident companies is discussed in section 7.2., and the taxation of non-resident companies in section 7.3.

1.1.1. Geographical jurisdiction

The German Constitution and federal laws apply in the territory of the Federal Republic of Germany. This includes the territory belonging to Germany in accordance with the United Nations Convention on the Law of the Sea. After the German reunification on 3 October 1990, the Federal Republic includes 11 old West German

Navigation

Previous historical version Next historical version

1. Corporate Income Tax

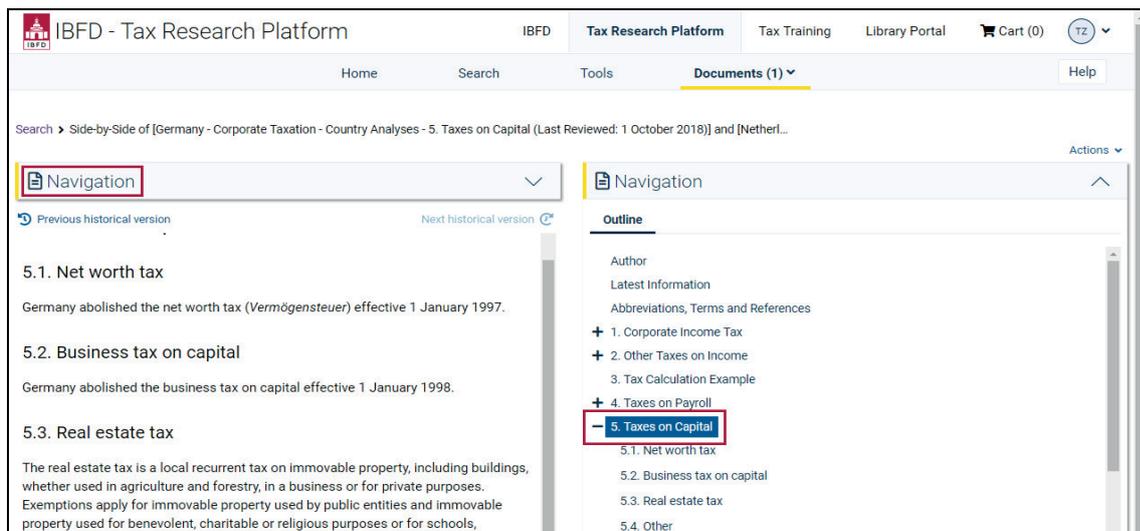
Corporate income tax (*vennootschapsbelasting*) is levied on the net taxable income of entities specified in the Corporate Income Tax Law of 1969.

1.1. Introduction

Sections 1. and 2. discuss the taxation of domestic income of resident companies. The taxation of foreign income of resident companies is discussed in section 7.2., and the taxation of non-resident companies in section 7.3.

1.1.1. Geographical jurisdiction

The term "the Netherlands" is defined as the part of the Kingdom situated in Europe,



IBFD - Tax Research Platform

Home Search Tools Documents (1) Help

Search > Side-by-Side of [Germany - Corporate Taxation - Country Analyses - 5. Taxes on Capital (Last Reviewed: 1 October 2018)] and [Netherl...

Navigation

Previous historical version Next historical version

5.1. Net worth tax

Germany abolished the net worth tax (*Vermögensteuer*) effective 1 January 1997.

5.2. Business tax on capital

Germany abolished the business tax on capital effective 1 January 1998.

5.3. Real estate tax

The real estate tax is a local recurrent tax on immovable property, including buildings, whether used in agriculture and forestry, in a business or for private purposes. Exemptions apply for immovable property used by public entities and immovable property used for benevolent, charitable or religious purposes or for schools,

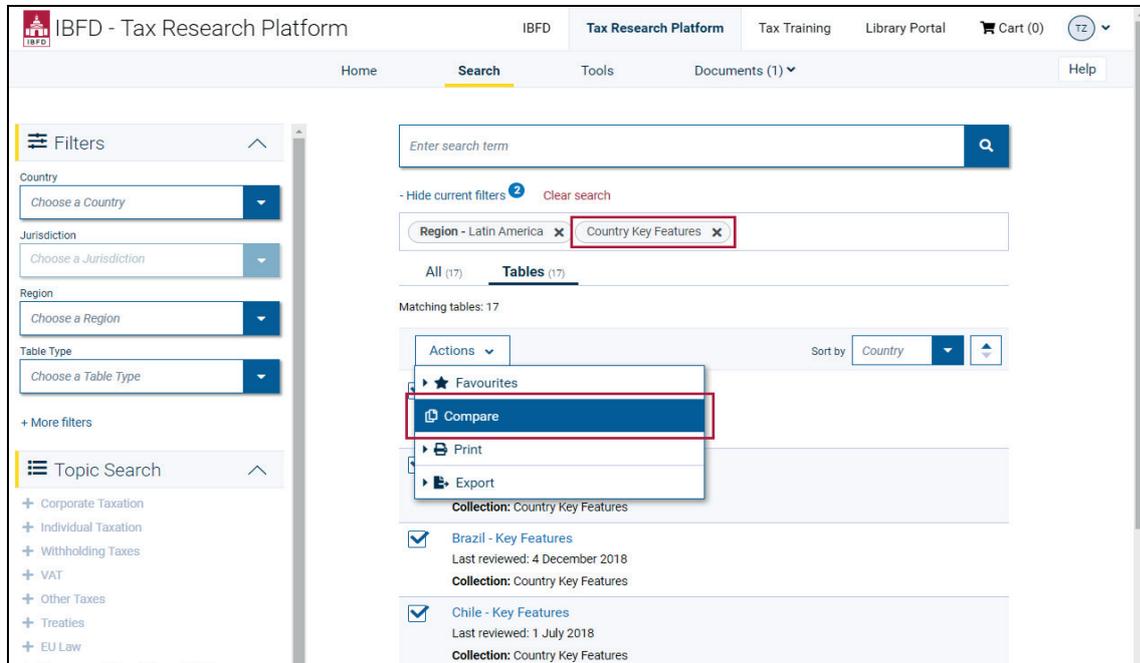
Navigation

Previous historical version Next historical version

Outline

- Author
- Latest Information
- Abbreviations, Terms and References
- + 1. Corporate Income Tax
- + 2. Other Taxes on Income
- 3. Tax Calculation Example
- + 4. Taxes on Payroll
- 5. Taxes on Capital
 - 5.1. Net worth tax
 - 5.2. Business tax on capital
 - 5.3. Real estate tax
 - 5.4. Other

Country Tables Comparison: Select as many documents as you want within a specific table collection (e.g. Country Key Features) via the Actions menu of the result list.



IBFD - Tax Research Platform

Home Search Tools Documents (1) Help

Enter search term

- Hide current filters 2 Clear search

Region - Latin America Country Key Features

All (17) Tables (17)

Matching tables: 17

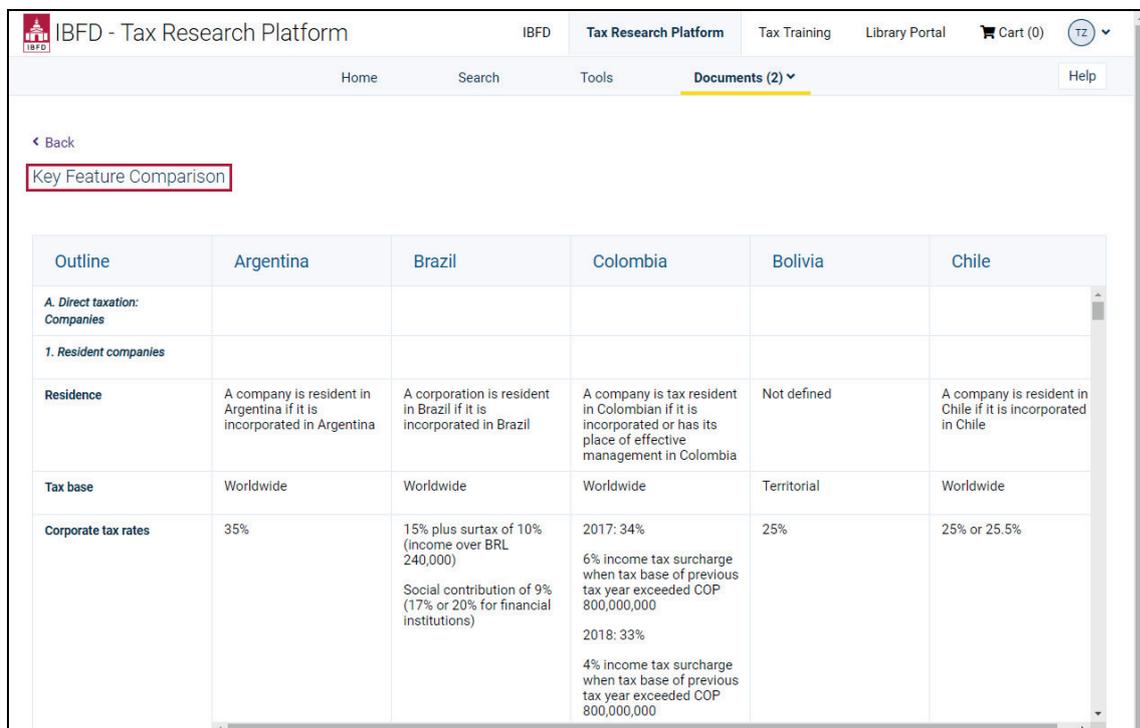
Actions

- Favourites
- Compare
- Print
- Export

Collection: Country Key Features

Brazil - Key Features
Last reviewed: 4 December 2018
Collection: Country Key Features

Chile - Key Features
Last reviewed: 1 July 2018
Collection: Country Key Features



IBFD - Tax Research Platform

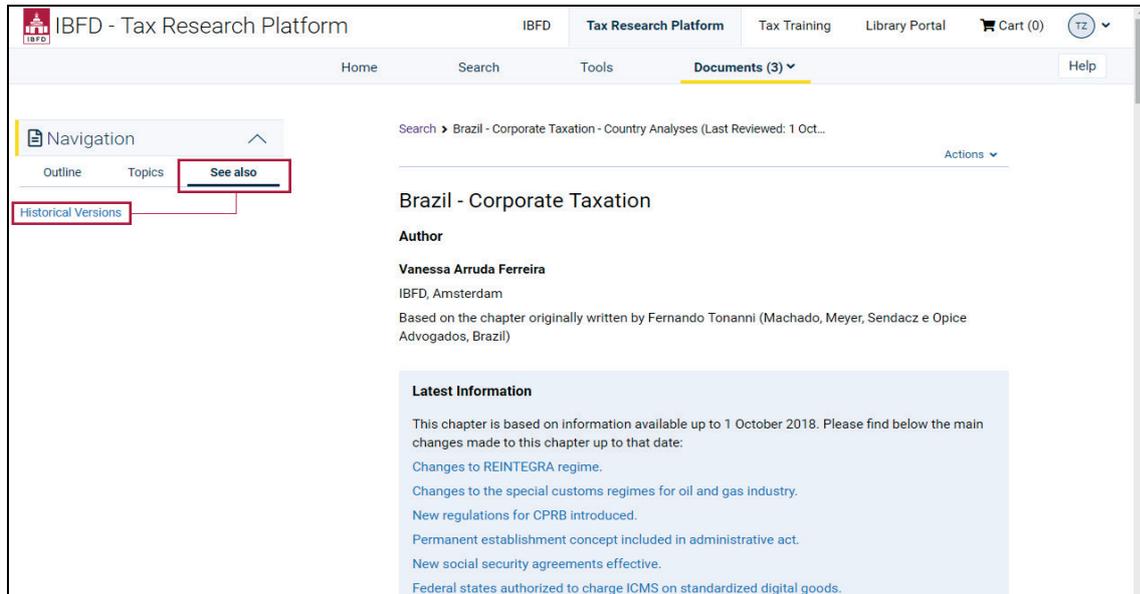
Home Search Tools Documents (2) Help

< Back

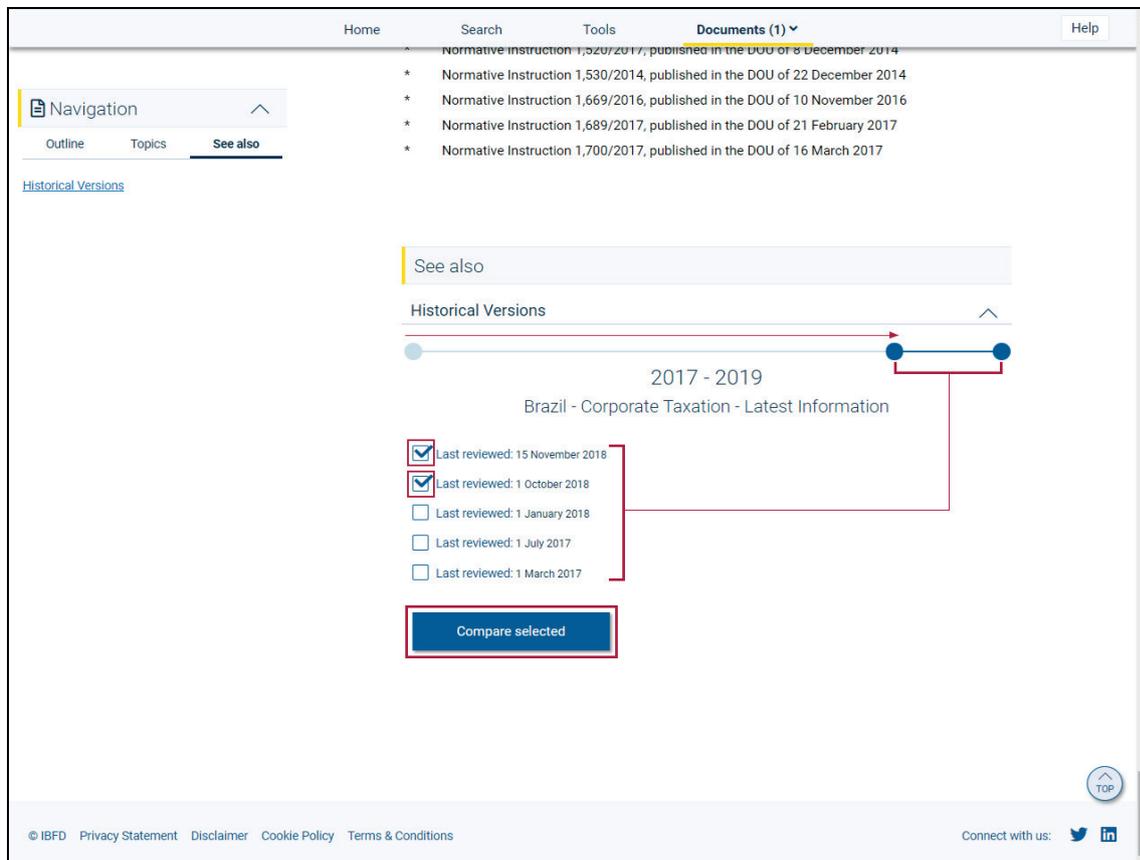
Key Feature Comparison

Outline	Argentina	Brazil	Colombia	Bolivia	Chile
A. Direct taxation:					
Companies					
1. Resident companies					
Residence	A company is resident in Argentina if it is incorporated in Argentina	A corporation is resident in Brazil if it is incorporated in Brazil	A company is tax resident in Colombian if it is incorporated or has its place of effective management in Colombia	Not defined	A company is resident in Chile if it is incorporated in Chile
Tax base	Worldwide	Worldwide	Worldwide	Territorial	Worldwide
Corporate tax rates	35%	15% plus surtax of 10% (income over BRL 240,000) Social contribution of 9% (17% or 20% for financial institutions)	2017: 34% 6% income tax surcharge when tax base of previous tax year exceeded COP 800,000,000 2018: 33% 4% income tax surcharge when tax base of previous tax year exceeded COP 800,000,000	25%	25% or 25.5%

Historical Tax Archives: The historical versions of country information and primary sources are *only* retrievable via the *See also* section at document level and the versions are located at the end of the document. There you have controls to access a historical version, compare two historical versions and limit the period within which you are searching for historical versions.



The screenshot shows the IBFD Tax Research Platform interface. The top navigation bar includes 'Home', 'Search', 'Tools', 'Documents (3)', and 'Help'. The main content area is titled 'Brazil - Corporate Taxation' and includes an 'Author' section for Vanessa Arruda Ferreira. A 'Latest Information' section lists updates as of 1 October 2018. The 'See also' section is highlighted with a red box, and a 'Historical Versions' link is also highlighted with a red box.

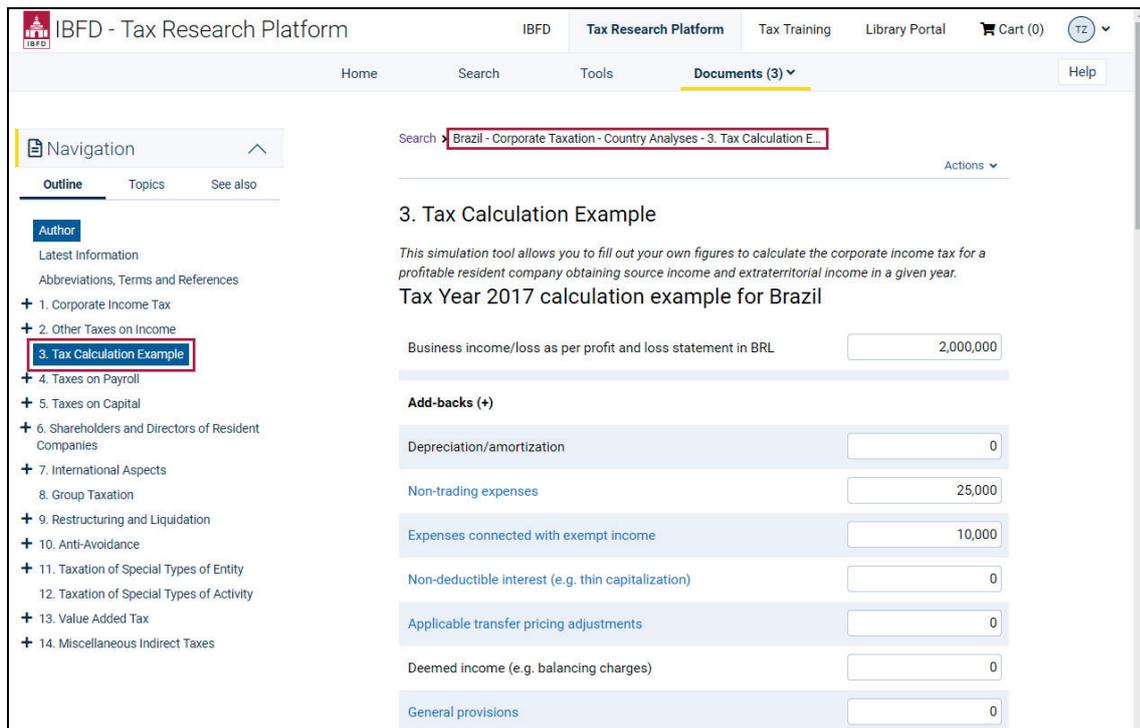


The screenshot shows the 'Historical Versions' section of the IBFD Tax Research Platform. It features a timeline for '2017 - 2019' with a 'See also' section above it. A list of historical versions is provided, with checkboxes for selection. The 'Compare selected' button is highlighted with a red box.

Last reviewed	Selected
15 November 2018	<input checked="" type="checkbox"/>
1 October 2018	<input checked="" type="checkbox"/>
1 January 2018	<input type="checkbox"/>
1 July 2017	<input type="checkbox"/>
1 March 2017	<input type="checkbox"/>

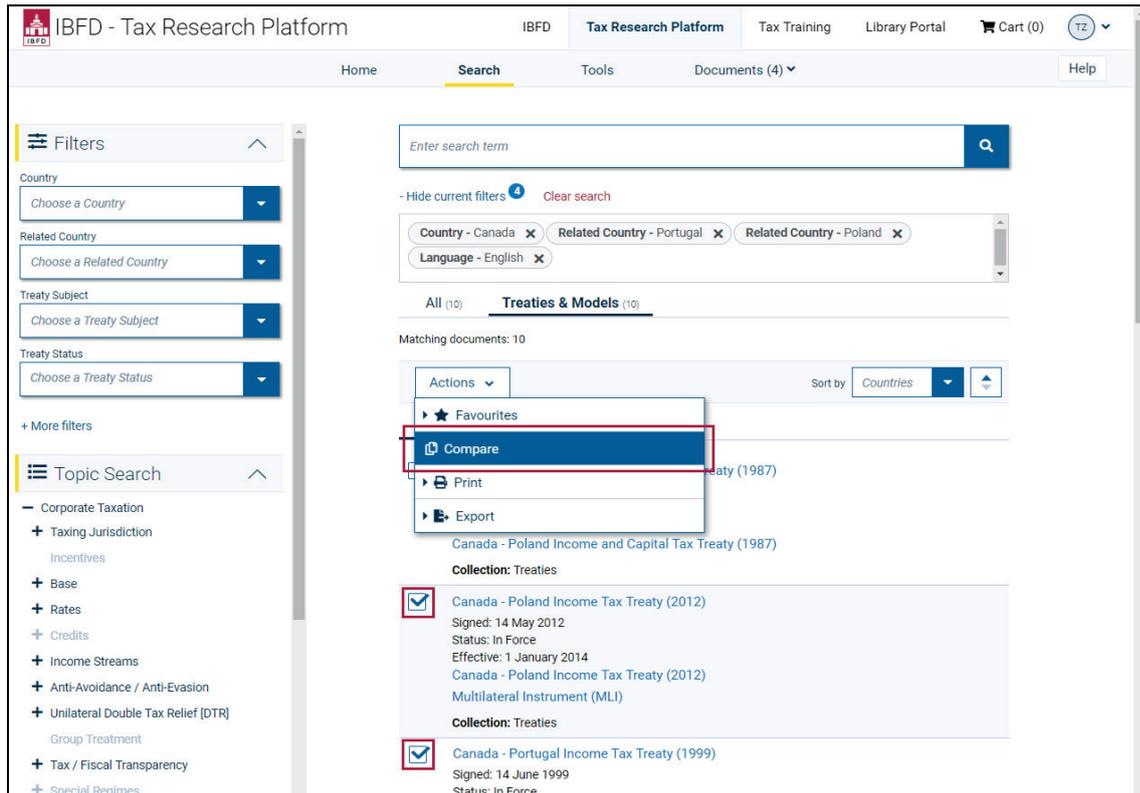
International Tax Structuring: This tool is now part of each “Summarizing table” per section covered in the International Tax Structuring guide, which is available via Global Topics. In the Summarizing table, you may select a home country and a foreign country, which will provide you with links to the relevant explanation of the country’s tax system, if available, and a control for showing country information side by side.

Simultax: As before, this interactive tax calculation example is part of the Corporate Taxation Country Analysis chapter section 3. There is no additional entry via the Tools tab anymore. Historical versions can also be accessed from there.



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes 'Home', 'Search', 'Tools', 'Documents (3)', and 'Help'. The search bar contains the text 'Brazil - Corporate Taxation - Country Analyses - 3. Tax Calculation E...'. The main content area is titled '3. Tax Calculation Example' and includes a description: 'This simulation tool allows you to fill out your own figures to calculate the corporate income tax for a profitable resident company obtaining source income and extraterritorial income in a given year. Tax Year 2017 calculation example for Brazil'. Below this, there is a form with input fields for 'Business income/loss as per profit and loss statement in BRL' (set to 2,000,000) and an 'Add-backs (+)' section with fields for 'Depreciation/amortization' (0), 'Non-trading expenses' (25,000), 'Expenses connected with exempt income' (10,000), 'Non-deductible interest (e.g. thin capitalization)' (0), 'Applicable transfer pricing adjustments' (0), 'Deemed income (e.g. balancing charges)' (0), and 'General provisions' (0). A left-hand navigation menu is visible, with '3. Tax Calculation Example' highlighted in red.

Treaty Article Comparison: This works similarly to the Country Chapters Comparison. Select two treaties (e.g. on Income and Capital) by ticking the boxes in the result list. Subsequently, select Compare in the Actions menu of the result list. The Navigation controls at the top enable you to compare the same articles. Comparing a treaty with a model creates a similar side-by-side view with Navigation controls per document. Alternatively, you can open these documents and subsequently generate a comparison by ticking the boxes of the documents in the Documents drop-down menu.



IBFD - Tax Research Platform

Home Search Tools Documents (4) Help

Enter search term

- Hide current filters 4 Clear search

Country - Canada X Related Country - Portugal X Related Country - Poland X

Language - English X

All (10) **Treaties & Models** (10)

Matching documents: 10

Actions Favourites Compare Print Export

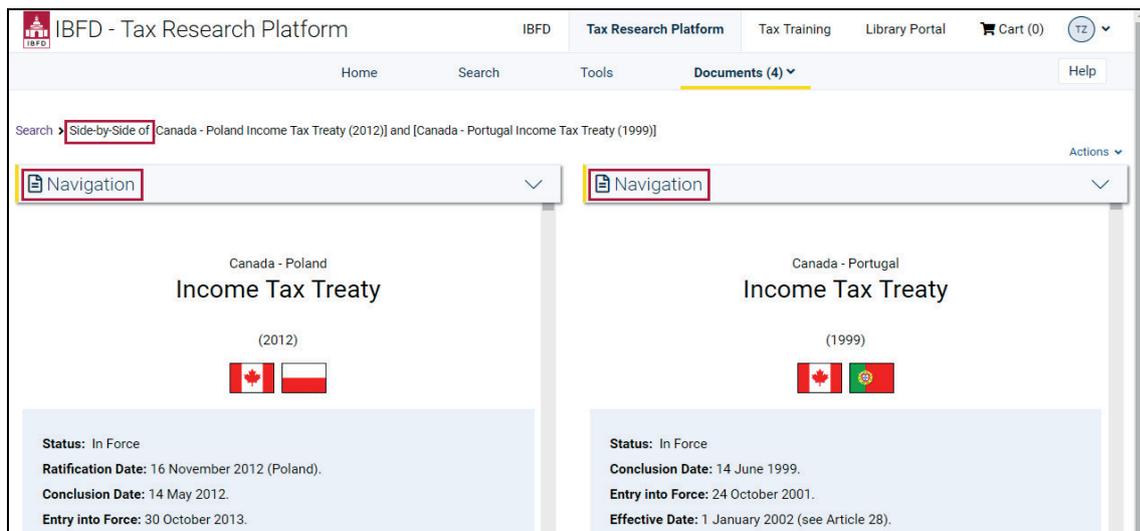
Sort by Countries

Canada - Poland Income and Capital Tax Treaty (1987)

Collection: Treaties

Canada - Poland Income Tax Treaty (2012)
Signed: 14 May 2012
Status: In Force
Effective: 1 January 2014
Canada - Poland Income Tax Treaty (2012)
Multilateral Instrument (MLI)
Collection: Treaties

Canada - Portugal Income Tax Treaty (1999)
Signed: 14 June 1999
Status: In Force



IBFD - Tax Research Platform

Home Search Tools Documents (4) Help

Search Side-by-Side of Canada - Poland Income Tax Treaty (2012) and [Canada - Portugal Income Tax Treaty (1999)]

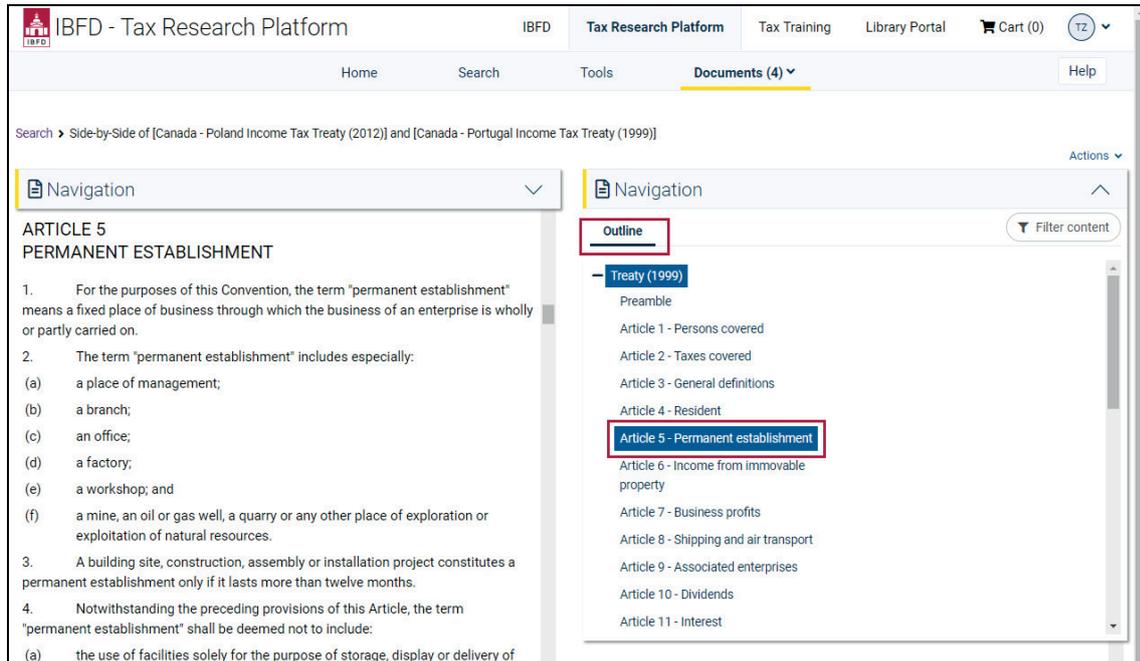
Navigation Navigation

Canada - Poland
Income Tax Treaty
(2012)

Status: In Force
Ratification Date: 16 November 2012 (Poland).
Conclusion Date: 14 May 2012.
Entry into Force: 30 October 2013.

Canada - Portugal
Income Tax Treaty
(1999)

Status: In Force
Conclusion Date: 14 June 1999.
Entry into Force: 24 October 2001.
Effective Date: 1 January 2002 (see Article 28).



IBFD - Tax Research Platform

Home Search Tools Documents (4) Help

Search > Side-by-Side of [Canada - Poland Income Tax Treaty (2012)] and [Canada - Portugal Income Tax Treaty (1999)]

Navigation

ARTICLE 5
PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop; and
- (f) a mine, an oil or gas well, a quarry or any other place of exploration or exploitation of natural resources.

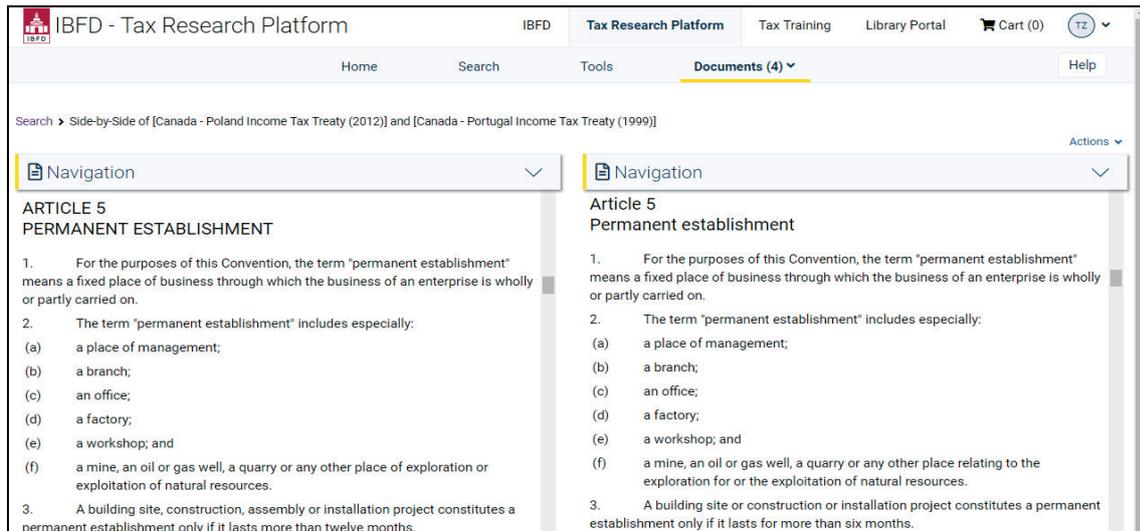
3. A building site, construction, assembly or installation project constitutes a permanent establishment only if it lasts more than twelve months.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

- (a) the use of facilities solely for the purpose of storage, display or delivery of

Outline

- Treaty (1999)
 - Preamble
 - Article 1 - Persons covered
 - Article 2 - Taxes covered
 - Article 3 - General definitions
 - Article 4 - Resident
 - Article 5 - Permanent establishment
 - Article 6 - Income from immovable property
 - Article 7 - Business profits
 - Article 8 - Shipping and air transport
 - Article 9 - Associated enterprises
 - Article 10 - Dividends
 - Article 11 - Interest



IBFD - Tax Research Platform

Home Search Tools Documents (4) Help

Search > Side-by-Side of [Canada - Poland Income Tax Treaty (2012)] and [Canada - Portugal Income Tax Treaty (1999)]

Navigation

ARTICLE 5
PERMANENT ESTABLISHMENT

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3. A building site, construction, assembly or installation project constitutes a permanent establishment only if it lasts more than twelve months.

Navigation

Article 5
Permanent establishment

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- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop; and
- (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or the exploitation of natural resources.

3. A building site or construction or installation project constitutes a permanent establishment only if it lasts for more than six months.

Treaty Article Export: This tool to export multiple income and capital tax treaty articles to MS Word, PDF or Excel format is only available on the former IBFD Platform. It will soon be released on the new IBFD Platform as well.

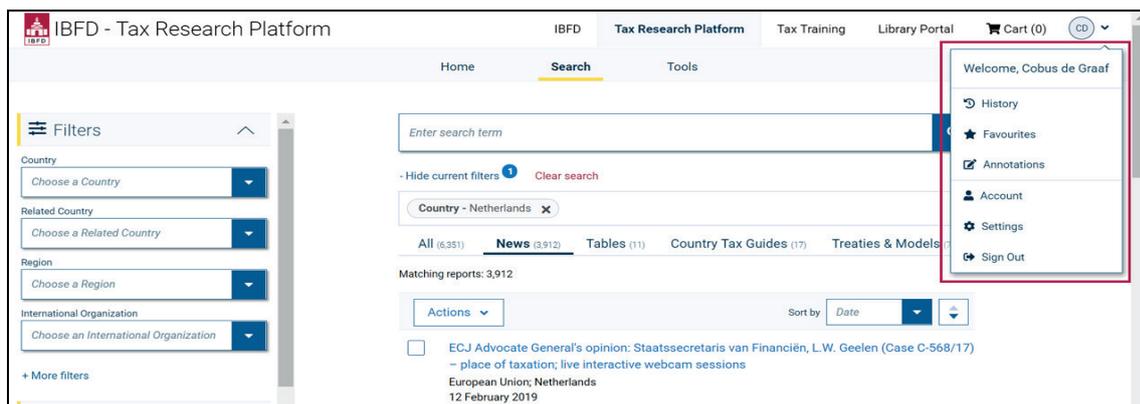
Treaty Status Monitor: This tool to check the year of signature and status of each treaty document available in the comprehensive IBFD Treaties collection is only available on the former IBFD Platform. It will soon be released on the new IBFD Platform as well.

2.4. Personalization: Main differences

When you are signed in, the following personal settings are accessible under your initials (at the top right-hand side of the screen):

- ▶ **History:** Same as before, documents accessed in the past three months when signed in.
- ▶ **Favourites:** Same as before, personal searches, documents, matrices, side-by-side views added to your Favourites.
- ▶ **Annotations:** Same as before, personal annotations made in documents on the IBFD Platform when signed in.
- ▶ **Account:** Still takes you to the My account section on the IBFD corporate website.
- ▶ **Settings:** Here you can set the number of documents per result page and set (and later change) the default page based on your Favourites.

The only difference is that the look and feel of these settings have changed. We advise you, as of now, to create any new Favourites or Annotations in the new IBFD Platform in order to use these in the future.

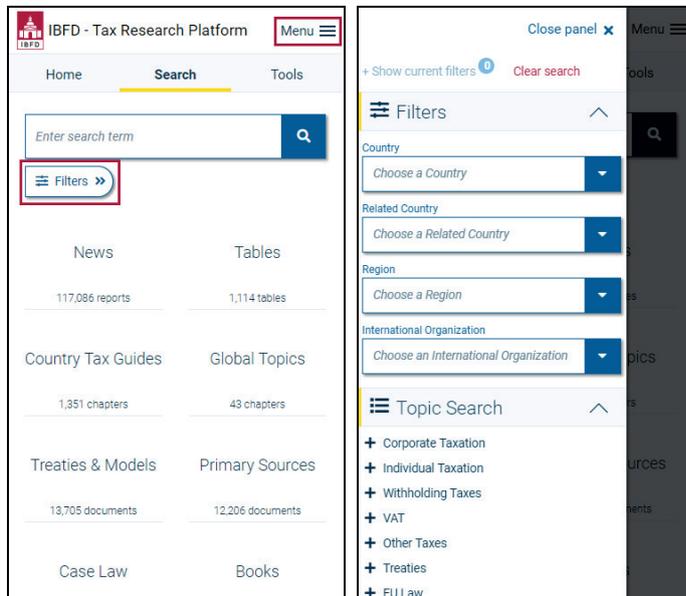
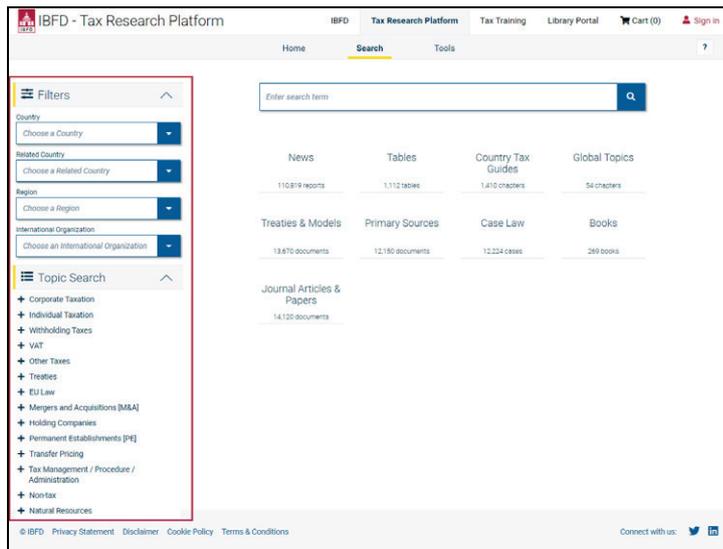


Right below the initials button we offer a Help button with an elaborate explanation of the new IBFD Platform.

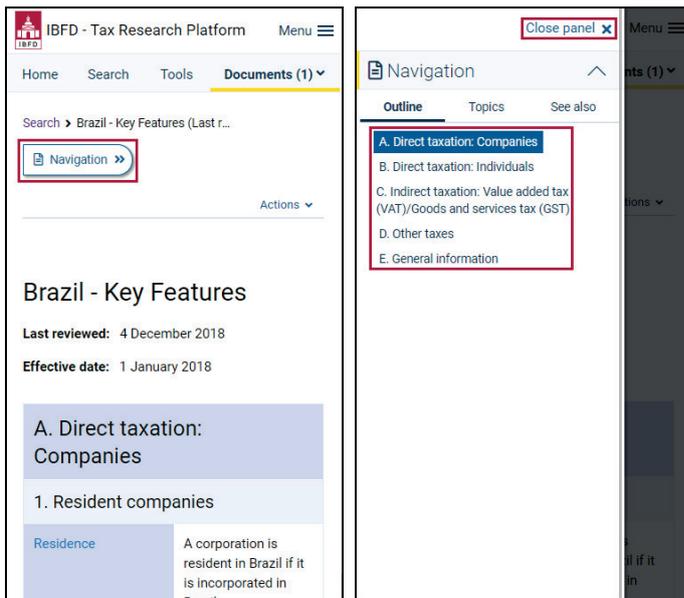
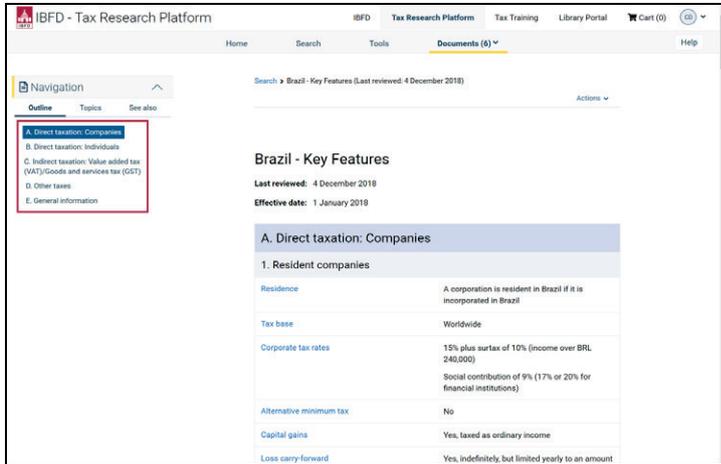
2.5. Seamless experience across mobile and desktop

The content and interface of the new IBFD Platform automatically adapt to any screen size (from desktop to smartphone).

On a wide screen, all search controls and filters are in sight. On smaller screens, notice the menu appearing in the top right corner and the filters button on the left-hand side, which produces an overlay to start a search. By closing the panel, you return to the result list.



On a wide screen, all document controls and functionality are in sight. On smaller screens, notice the document navigation appearing in the top left corner.



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