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国际税收(双语版)

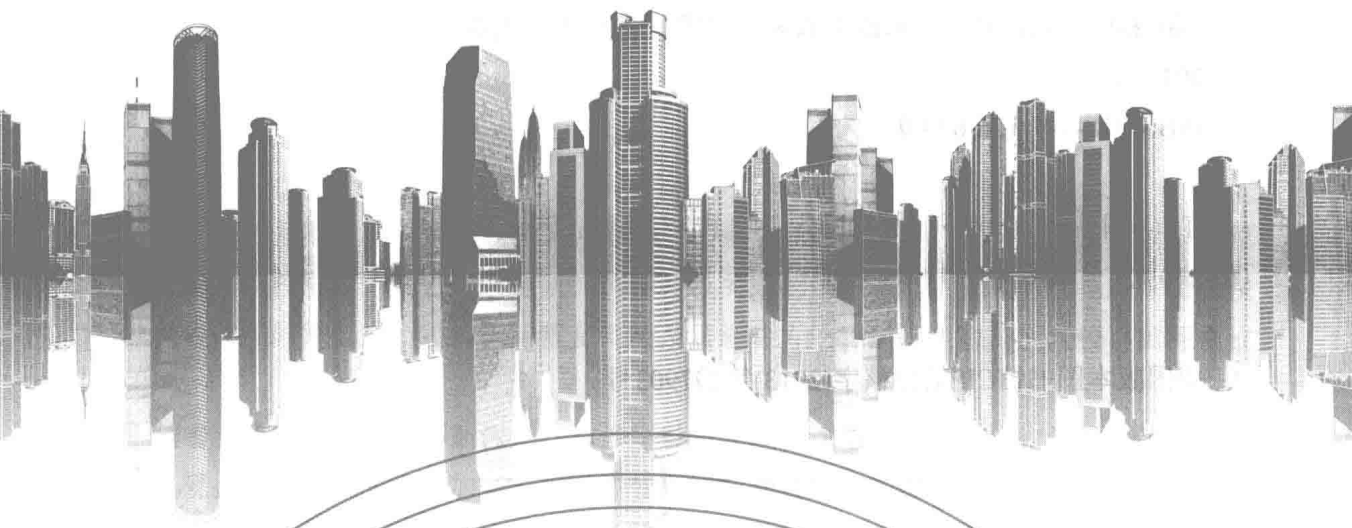
# INTERNATIONAL TAXATION

( Bilingual Edition )

邓廷梅 © 编著

贵州大学出版社  
Guizhou University Press

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国际税收是财政学（含税收学）专业的一门重要的必修课程，在我国设有财政学及税收学专业的院校中广为开设。它是研究跨国税收关系的一门课程，其内容包括对跨国课税对象征税的国际规范、所得的国际重复征税及其解除方法、国际避税与反避税、国际税收协定等。

随着我国对外开放的不断深入，与国际经济发展密切相关的国际税收问题也越来越被人们重视。政府部门面临着加强涉外税务管理以及制定开放经济条件下税收政策的紧迫任务；众多向国际市场进军的国内企业也亟待了解跨国经营的国际税收环境和国际税务筹划方法。此外，当今世界经济一体化的趋势也使得国际税收成为一个不可忽略的问题。这就无可避免地产生了对一大批具有国际社会文化知识、懂外语、熟悉国际税收和商业惯例的高级管理人才的需求。与此同时，中国税收的国际化进程正在加快，对税务从业人员的要求越来越高，因此，如何培养具有良好的外语能力和知识结构的国际化税务人员也是我国高等教育所面临的一个紧迫课题。

国际税收在国外许多大学的经济学院和工商管理学院及法学院都是一门很重要的课程。我国许多大专院校也把国际税收作为财经、会计、国际贸易、国际金融等专业本科生或研究生的一门必修课。

国际化人才的培养主要包括：推行双语教学形式、重整全球性知识体系、选用国际化通用教材及培训国际化水平的教师等。其中有步骤地推行双语教学是高等经济管理教学改革走向国际化的切入点。教育部早在 2001 年就制定了推动双语教学的文件。2005 年又强调要求高等院校继续推广双语课程，尤其是经济管理类的学科，可见，双语教学早已成为高校教学改革的热点问题。

推行双语教学，首先应该推进教材的双语化。

纵观国内外国际税收教材：国外原版教材体系庞大，内容丰富，习题案例充实齐全，理论与实务的阐述深度与广度并举。但篇幅过大，不适合目前经济管理类专业教学学时的安排，且价格昂贵，学生经济负担沉重；另外，有些内容与中国目前的经济管理实践尚有差距。由于国内外国际税收双语教材历来鲜见，教材的选择余地很小。

因此，编著一本既能吸收西方国际税收理论与实务之精华，又能符合我国经济管理发展的具体实践，同时也适合当前高校经济管理教育体制与教学计划发展的双语教材已势在必行，也是作为国际税收双语教师的一种职业使命。

本教材正是在高等经济管理教育改革的背景下酝酿而成的，并作为贵州大学教育与教学改革研究课题——国际税收双语教学研究项目的成果之一。

本双语教材具有以下特点：第一，基本覆盖了国际税收学科的主要内容。通过学习，学生可以学到国际税收领域的专业知识和大量核心词汇，在提高专业素质的同时提高专业英语水平；第二，语言规范，通俗易懂、深入浅出、适用面广。教材采用英汉对照的双语格式，是适应全面推行教育国际化的需要，也是走向双语教育模式的过渡。教材基本素材选自原版教材，但表述形式力求符合中国人的思维习惯、价值观念与文化特征，深入浅出，通俗易懂，以适应不同层面学生的学习。既适合高等学校财政学及税收学本科学生、专科学生，也适合其他专业学生及人员的选修、自学自用。

本书由邓廷梅副教授拟定编写大纲并负责编写。全书共9章，包括英文课文、专业词汇及专业术语注释和参考译文，着重介绍国际税收专业知识及专业词汇。

由于水平有限，书中错误疏漏之处，恳请业内同仁和广大读者批评指正。

本书的课程资源（多媒体课件）可通过网络下载，网址：<http://press.gzu.edu.cn/>

## 致 谢

在本书的写作和出版过程中，得到了诸多领导和同仁的帮助和支持。贵州大学经济学院副院长李本光教授（硕导）亲自审稿、严格把关；经济学院财政金融系主任蒋雪梅副教授（硕导）、经济学院经济与贸易系曾海鹰教授（博士）对书稿的修改提出了宝贵的意见和建议，使本书能保质保量、尽早问世。在此，一并表示由衷的感谢。

本教材精选国内外财税教科书、报刊及互联网的材料，对国际税收理论与实务的阐述受到了许多教科书的启发和影响，尤其是参考了许多经典的原版国际税收名著。在此，谨向这些书的原作者表示深切的谢意。

衷心感谢贵州大学教务处、经济学院领导、财政金融系领导的热情鼓励与大力支持，使教材的编写工作能得以及时完成。感谢贵州大学教材出版基金的资助，以及贵州大学出版社的全力支持与帮助，使本教材得以顺利、如期出版。

邓廷梅

2013年10月于贵州大学

# CONTENTS

<b>PART ONE THEORY OF INTERNATIONAL TAXATION .....</b>	<b>1</b>
<b>CHAPTER 1 INTRODUCTION TO INTERNATIONAL TAXATION.....</b>	<b>3</b>
1.1 The concept of international taxation.....	4
1.2 The developmental trend of international taxation .....	11
<b>CHAPTER 2 JURISDICTIONS OF INCOME TAX .....</b>	<b>17</b>
2.1 Introduction to tax jurisdiction and its establishment principles .....	18
2.2 The judgment norms on source jurisdiction.....	20
2.3 The judgment norms on residence jurisdiction .....	26
2.4 The judgment norms on citizen jurisdiction .....	38
2.5 The present implementation of income tax jurisdiction in different countries .....	40
<b>PART TWO PRACTICE OF INTERNATIONAL TAXATION.....</b>	<b>45</b>
<b>CHAPTER 3 OVERVIEW OF INTERNATIONAL DOUBLE TAXATION .....</b>	<b>47</b>
3.1 The concept of international double taxation.....	48
3.2 The causes of international double taxation.....	49
<b>CHAPTER 4 INTERNATIONAL DOUBLE TAXATION RELIEF.....</b>	<b>55</b>
4.1 Ways of international double taxation relief .....	56
4.2 Methods of international double taxation relief.....	57
4.3 Comparison of different methods of international double taxation relief.....	87

<b>CHAPTER 5 INTRODUCTION TO INTERNATIONAL TAX AVOIDANCE.....</b>	<b>91</b>
5.1 The concept of international tax avoidance .....	92
5.2 The causes of international tax avoidance .....	95
5.3 Tax havens.....	97
<b>CHAPTER 6 GENERAL METHODS OF INTERNATIONAL TAX AVOIDANCE.....</b>	<b>103</b>
6.1 Transferring tax avoidance of subject.....	104
6.2 Transferring tax avoidance of object.....	113
<b>CHAPTER 7 TAX AVOIDANCE MODES OF TAX HAVENS.....</b>	<b>135</b>
7.1 Make up business in tax havens.....	136
7.2 Make up trust property in tax havens.....	142
<b>CHAPTER 8 INTERNATIONAL ANTI-AVOIDANCE METHODS AND MEASURES .....</b>	<b>147</b>
8.1 The general methods of international anti-avoidance .....	148
8.2 The special legal measures of international anti-avoidance.....	155
8.3 Controlled Foreign Corporation (CFC) Rules .....	164
8.4 Transfer Pricing Rules.....	167
<b>CHAPTER 9 INTERNATIONAL TAX TREATIES .....</b>	<b>181</b>
9.1 Overview .....	182
9.2 Contents of a Typical International Tax Treaty .....	186



# 目 录

第 1 篇 国际税收理论.....	197
-------------------	-----

第 1 章 国际税收导论.....	199
-------------------	-----

1.1 国际税收的概念.....	200
1.2 国际税收的发展趋势.....	205

第 2 章 所得税的税收管辖权.....	209
----------------------	-----

2.1 税收管辖权及其确立原则.....	210
2.2 收入来源地管辖权判定标准.....	211
2.3 居民管辖权判定标准.....	216
2.4 公民管辖权判定标准.....	225
2.5 各国所得税税收管辖权实施的现状.....	226

第 2 篇 国际税收实务.....	229
-------------------	-----

第 3 章 国际重复征税概述.....	231
---------------------	-----

3.1 国际重复征税的概念.....	232
3.2 国际重复征税产生的原因.....	233

第 4 章 消除国际重复征税.....	237
---------------------	-----

4.1 消除国际重复征税的方式.....	238
4.2 消除国际重复征税的方法.....	239
4.3 消除国际重复征税不同方法的比较.....	262

第5章 国际避税概述 .....	265
5.1 国际避税的概念 .....	266
5.2 国际避税产生的原因 .....	268
5.3 避税港 .....	270
第6章 国际避税的一般方法 .....	275
6.1 主体的转移性避税 .....	276
6.2 客体的转移性避税 .....	283
第7章 避税港避税模式 .....	301
7.1 虚构避税港营业 .....	302
7.2 虚构避税港信托财产 .....	307
第8章 国际反避税的方法与措施 .....	311
8.1 国际反避税的一般方法 .....	312
8.2 国际反避税的特别法律措施 .....	318
8.3 受控外国公司法 .....	324
8.4 转让定价税制 .....	326
第9章 国际税收协定 .....	337
9.1 概况 .....	338
9.2 典型国际税收协定的内容 .....	341
参考文献 .....	347

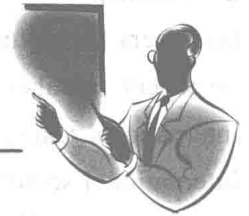
## **PART ONE**



# **THEORY OF INTERNATIONAL TAXATION**



# CHAPTER 1



## INTRODUCTION TO INTERNATIONAL TAXATION

### Learning Objectives:

1. Master the concept of international taxation essentially.
2. Distinguish the difference and connection between international taxation, national taxation and foreign taxation.
3. Know the developmental trend of international taxation.

## 1.1 The concept of international taxation

### 1.1.1 What is international taxation?

Tax is a kind of compulsory levy on the taxpayers within the government's jurisdiction which relies upon its political power. It is a significant way of obtaining revenue for the government which reflects the levy and payment relationship between the country and the taxpayers. It includes not only the relationship between the government and its domestic taxpayers, but also the relationship between the government and its foreign taxpayers. Well, is international taxation also a kind of compulsory levy? Is it a tool of obtaining revenue for the international societies which rely on a sort of hegemonical politics? The answer is negative. Because there isn't a kind of political power which is superior to independent sovereignty of any other country, it needn't talk about the compulsory levy in the international societies.

Since long time, some foreign scholars have been engaging in the research on the subject of international taxation. But after the Second World War, theory of international taxation developed rapidly and became an important part of foreign taxation. There must be some premises for its nomination and existence.

### 1. The conditions of nomination for international taxation

From the point of view of theory, the nomination and existence of international taxation are decided by two conditions on the basis of tax. The first one is that transnational income exists largely. The second one is the fact that countries in the world levy the income tax universally and exercise different tax powers. Only the two conditions exist at the same time, does the problem of sharing tax profit appear. So, it is necessary to coordinate the tax profit between countries and then the tax distribution relationships nominate.

The two conditions which decide the nomination and existence of international taxation also provide judgment standards for the objective existence of international taxation from the point of view of theory and practice.

#### 1) There is inevitable direct connection between the appearance of transnational income and the nomination of international taxation

Transnational income is the income owned by a resident taxpayer or a citizen taxpayer of a country, but actually, it derives from another country. It is the material basis of nomination for international taxation.

Under the closed economic environment, national collection only involves commodities produced and circulated within its territory and the income and assets owned by its native taxpayers. But under the open economy conditions, the goods produced in a country can flow into

another through international trade. The taxpayers of a country who are engaged in international economic activities like transnational investment will have income or obtain property from abroad, which leads to the formation of transnational income. At this time, within its scope of tax jurisdiction, the government will levy on not only the goods imported from foreign countries and the ones exported from its own country, but also the foreign income or property owned by national taxpayers as well as the ones owned by foreign taxpayers within its territory. For the taxpayer's income stride across borders, the tax relationship is also crossed the border. As a result, the problem of how to share tax benefit between states for the same transnational income appears. Only at this time, does the objective economic condition offer premise condition to the generation of international taxation.

## **2) There is substantial connection between the nomination of international taxation and the fact that countries in the world levy income tax universally and exercise different tax powers**

As the transnational income exists, the concerned countries should list it as their object of taxation and exercise their taxation right. The source country, where the transnational income comes from, will levy on the income from source, and the resident or citizenship country where the owner lives who earns the transnational income will also levy on the same income in general. Thus it causes the confliction of tax allocation between countries which leads to the occurrence of tax distribution relationship between countries. Therefore, international taxation is the performance of governments which exercise their tax power on transnational income of transnational taxpayers; also it is the “invasion” and “coordination” of a country to another country's financial interests. Only countries in the world levy income tax universally and exercise different tax jurisdictions, transnational income exists also, could international taxation be nominated.

## **2. The concept of international taxation**

To sum up, the concept of international taxation could be understood from two aspects of narrow and generalized sense.

### **1) Narrow sense**

From the narrow sense, international taxation refers to tax allocation and coordination relationships between two or more governments when they levy on the transnational income of transnational taxpayers separately, based on their respective tax sovereignty.

The concept includes the following three important meaning.

#### **(1) International taxation cannot exist alone, which is separated from national taxation**

National taxation must have its own government revenue collecting office and taxpayers.

However, international taxation could not have its own specific ones which are separated from national taxation. It can only depend on national taxation.

The example of European Union can explain this problem well. The European Union is a regional as well as international organization with high integration of policy and economy. In European Union, it has common external tariff and unified currency—the euro, even the EU government has its own independent revenue sources which can be called “own revenue resources”. However, this so-called “own revenue resources” is in fact obtained from each member government which imposes tax compulsorily on its taxpayers instead of direct taxation on the taxpayers of member government by the EU government. For example, there is an item called the tariff revenue in the “own revenue resources”. It is not collected by the EU government itself, instead, it is paid to the EU budget from each member country after they levy tariff on imported products and deduct 10% handling fee from the income. As another example, value-added tax commission is the largest income in “own revenue resources” of European Union, but it is also not levied directly by the Union government on the taxpayers of member countries. It is paid to the EU budget by the member states in accordance with uniform value-added tax base according to a certain proportion.

### **(2) International taxation cannot leave the key factors of transnational taxpayer**

Usually, a “non-transnational” taxpayer bears tax obligations of one country. It involves only the relationship between two parties of levying and paying in one country without causing tax distribution relationship between different countries. So in the concept of international taxation, we must specify that its taxpayer is transnational one. Otherwise, international tax relation is out of the question.

### **(3) International taxation is the allocation and coordination relationships between different countries**

When a country levies on transnational income of its transnational taxpayer in its tax jurisdiction, it often involves the financial interest of other countries. Then, tax relationship between different countries is implicated in international taxation, and it is just the essence of international taxation.

Tax relations between different countries mainly perform in two aspects:

#### **① Tax distribution relationships between different countries.**

Tax distribution relationships between different countries relate to the problem of tax benefit distributions that are on the same object of taxation, which country can levy and how much the country can levy respectively. When the levy of a country results in another country cannot levy, or when a country levies more taxes which leads to less taxing of another country, tax distribution relationships between two countries will occur. For example, when a transnational income is collected by two governments at the same time, for avoidance of international double taxation on the same income which will increase the tax burden of



transnational taxpayer, the residence country of taxpayer can give up its taxation right to foreign income earned by resident, and let the source country exercise taxation right alone; or the residence country gives priority to taxation right to the source country and levies on the difference between the lower tax rate of source country and the higher tax rate of residence country after the foreign income has been collected by the source country. In two of these cases, tax distribution relationship will occur between source country and residence country. Another example is that in order to prevent the import and export countries from levying domestic commodity tax on the same batch of goods in international trade, international societies regulate unified that the goods of international trade will be collected by the import country instead of export country. As a result, the tax benefits of export country will be affected because it gives up its right to levy on export goods and the import and export countries also have a certain degree of tax distribution relationship. As another example, when the multinational corporation is engaged in international tax avoidance, as the multi-national corporation usually tries to transfer some profit of the group from a subsidiary which locates in the country with high tax rate to another subsidiary in the country with low tax rate for achievement, the income tax base of the country with high tax rate will be affected inevitably. Certain tax distribution relationship between the two countries will occur of course.

## ② Tax coordination relationships between different countries.

Taxation is the sovereignty of a country. A sovereign state has the right to decide on what to levy and on what not to levy, it also has the right to decide how much to collect. That is to say, in taxation, a country can go its own way without consideration of other countries' likes and dislikes. However, in an open world economy, countries in the world rely on and depend on each other. Actually, states can not set their own tax system at random and exercise their taxation right arbitrarily. They have to consider the economic relations with other countries on many issues which require some coordination in the tax system, tax policy and other aspects between countries. The coordination involves two aspects:

The first aspect is the cooperative coordination which refers to the relevant countries reaching an agreement by negotiation on their tax base, tax rate, tax rules, etc. According to the agreement, they can determine the tax system and collection methods on commodity and taxpayers of other countries. Like the signed agreements for avoidance of double taxation between countries are the performances of cooperative coordination.

The second aspect is the non-cooperative coordination which refers to a kind of international tax coordination made by a country to keep its tax system consistent with other countries. Driven by the competition pressure of other countries, the government can adjust its tax system unilaterally, meanwhile, the tax system of other countries remain unchanged. The essence is the tax international competition. For example, in the mid-1980 s, in order to prevent the