Copenhagen Research Group on International Taxation (CORIT)



Newsletter No. 3, November 2010

It is our pleasure to present the third issue of the newsletter of the Copenhagen Research Group on International Taxation (CORIT).

The newsletter contains recent publications regarding international tax law and information regarding relevant arrangements. We invite you to share information with the CORIT group and you are most welcome to propose articles or other material for a future newsletter. Please send such items to jbu@mwblaw.dk.

New publications

CORIT-members have made the following recent articles available on the website:

Hybrid financial instruments in international tax law

- European Taxation, no. 10 2010: European Union Classification and Treatment of Hybrid Instruments and Income Derived Therefrom under EU Corporate Tax Directives Part 1 by Jakob Bundgaard.
- <u>European Taxation, no. 11 2010: European Union Classification and Treatment of Hybrid Instruments and Income Derived Therefrom under EU Corporate Tax Directives Part 2 by Jakob Bundgaard.</u>

Transfer pricing

- International Transfer Pricing Journal, July/August 2010: OECD Proposed Revision of Chapters I-III of the OECD Transfer Pricing Guidelines: Business Comments on Selected Issues by Mayra O. Lucas Mas and Giammarco Cottani.
- Bulletin for International Taxation, August/September 2010: Italian Transfer Pricing Legislation: An International Perspective by Giammarco Cottani.
- <u>International Transfer Pricing Journal, September/October 2010: Valuation of Intangibles under Income-Based Methods Part 1 by Jens Wittendorff.</u>
- <u>International Transfer Pricing Journal, October 2010: Valuation of Intangibles under Income-Based Methods Part 2 by Jens Wittendorff.</u>

Permanent establishments

• <u>International Transfer Pricing Journal, September/October 2010: Agency Permanent</u> Establishments and the Zimmer Case by Jens Wittendorff.

Other topics

- Bulletin for International Taxation, August/September 2010: The Italian Tax System:

 International and EU Obligations and the Realization of Fiscal Federalism by Franco Gallo and Giuseppe Melis.
- Skat Udland, August 2010 (Danish): Dobbeltbeskatningsoverenskomster og skatteundgåelse by Jakob Bundgaard and Peter Koerver Schmidt.

Please visit <u>www.corit.dk</u> to read and download more publications.

The Nordic Private Equity Conference

CORIT has agreed to cooperate with and to CO-sponsor the following arrangement:

The Nordic Private Equity Conference Team invites you to The Nordic Private Equity Conference regarding private equity and buy-out in Northern Europe. The conference will be held at Copenhagen Marriott Hotel on November 12, 2010. The conference is hosted in co-operation with Danish Venture Capital & Private Equity Association (DVCA) and Copenhagen Business School and will consist of 3 keynote speeches and 8 panels providing their view on intriguing topics within the industry. These panels are composed by top professionals within private equity from companies such as Goldman Sachs Capital Partners, Kohlberg Kravis Roberts, J.P. Morgan, McKinsey & Company, Boston Consulting Group, EQT, Axcel, Credit Suisse, Morgan Stanley, TDC, Booz & Co. and more.

For more information, please go to www.pe-conference.com.

On behalf of CORIT



Jakob Bundgaard and Michael Tell