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Taxation

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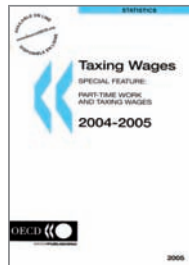
Revenue Statistics

This annual publication presents a unique set of detailed and internationally comparable tax data in a common format for all OECD countries, from 1965 onwards. It also gives a conceptual framework to define which government receipts should be regarded as taxes and to classify different types of taxes. The most recent edition's special feature covers tax revenues in Argentina, Russia, and South Africa.



Taxing Wages

Taxing Wages provides unique information on income tax paid by workers and social security contributions levied on employees and their employers in OECD countries. In addition, this annual publication specifies family benefits paid as cash transfers. Amounts of taxes and benefits are detailed program by program for eight household types, which differ by income level and household composition.



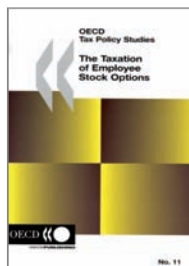
Transfer Pricing Guidelines

Transfer Pricing Guidelines provides the complete and current text of the OECD pricing guidelines to be used by multinational enterprises when transferring goods and services across boundaries and within the same group of companies. They maintain the arm's length principle of treating related enterprises within a multinational group and affirm traditional transaction methods as the preferred way of implementing the principle. These guidelines are available in a compact travel version and have also been published in a loose leaf version. The next revision will be available in mid-2007 at which time an electronic version will also be offered.



OECD Tax Policy Studies

This series presents analytical reports on specific international tax issues, including: *The Taxation of Employee Stock Options*, which discusses the effect of stock options on individuals' tax liability, notably in cross-border cases; *Taxing Working Families*, which provides insights into how income taxes and social security contributions affect the distribution of income between different types of families; *E-commerce: Transfer Pricing and Business Profits Taxation*, which studies whether existing rules are capable of dealing with the new reality of e-commerce in a fair and effective manner; and many more titles related to different aspects of tax policy.



OECD Model Tax Convention

The *OECD Model Tax Convention on Income and on Capital* is the benchmark for negotiating, implementing, and interpreting tax conventions between countries. Originally developed in order to harmonise conventions between OECD countries, its influence is increasingly extending to non-OECD countries as well. The *Model Tax Convention* is available in three different formats: the complete loose-leaf edition; the condensed version; and the electronic *Model Tax Convention* (see below for eMTC). The loose-leaf edition contains the full text of the *Model Tax Convention* presented in two volumes. The condensed version contains the full text version, without the historical notes, the detailed list of tax conventions between OECD member countries and the background reports that are included in the loose-leaf version.

E-Model Tax Convention

This new, user-friendly electronic version of the OECD Model Tax Convention on Income and on Capital (eMTC) will become the most up-to-date and authoritative version available. All commentaries, histories, reservations, and non-member economy positions have been brought up to date. In addition, it contains the text of 16 OECD reports on various aspects of the Convention, and links to the 1963 and 1977 texts. Fully searchable, the eMTC comes with a host of valuable features including a tool allowing users to personalise the Convention with their own appended notes and update alerts.

Consumption Tax Trends: VAT/GST, Excise, Rate, Trends and Administration Issues

This publication presents information about VAT and excise duty rates in OECD member countries. It also provides information about indirect tax topics such as international aspects of VAT development and application of VAT to Government activities, charities and SMEs. Finally, it describes a range of taxation provisions in OECD countries, such as the taxation of motor vehicles, tobacco and alcoholic beverages.

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