

INTERNATIONAL TAX REVIEW™

www.internationaltaxreview.com

WORLD TAX 2014

THE COMPREHENSIVE GUIDE TO THE WORLD'S
LEADING TAX FIRMS

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INTRODUCTION

WORLD TAX 2014 REGIONAL/COUNTRY PROFILES:

World Tax 2014 will list countries alphabetically. One firm per geographical region will have the opportunity to write a 3,000 word regional report, where an effective overview of the taxation developments and general tax landscape can be provided. To corporations operating in these regions, these reports provide a useful comparative analysis. To the firm writing the report, it offers regional exclusivity.

Individual country reports are also available. These will allow one firm per jurisdiction to exclusively explore in a 2,000-word article, the tax landscape in that country. The year's tax developments can be reviewed and new legislation can be explained, giving the in house portion of the readership a concise and practical analysis of the tax implications to their operations in that particular jurisdiction.

WORLD TAX 2014 EDITORIAL FEATURES:

The in-house *International Tax Review* editorial will follow after the country profiles. For all those core countries featured in our leading tax adviser surveys, we will be adding to the results more comment and analysis, in an attempt to further explain just why those firms and their nominated individuals have done well. Further to this we will be focusing more on the firms; the *International Tax Review* journalists will be compiling information regarding key deals and transactions worked on throughout the year, they will be looking at recruitment, size of department, and number of partners and other fee earners.

For those countries where firms have offices but *International Tax Review* does not cover in the surveys, our editorial team will be researching data, such as the corporate tax rate, the revenue authorities and local chamber of commerce, and GDP levels.

World Tax 2014 will be the only place you can find *International Tax Review* rankings of the world's leading tax advisory firms and individuals. *International Tax Review's* journalists and researchers will interview carefully chosen senior in-house tax managers and private practitioners by telephone and in person to compile the rankings. Firms, which will be ranked on a tiered basis, will occupy their position based on the number of votes they receive from our interviewees. Our respondents will also be asked to nominate, unprompted, two leading advisers for the categories which the interviewer will put to them. The interviewees are not permitted to nominate advisers from their own firm.

**“INTERNATIONAL
TAX REVIEW ASSISTS
IN VALIDATING, OR NOT,
THE ADVISERS WE USE FROM
TIME TO TIME AROUND THE
WORLD.”**

Richard Andrade,
Executive Director, UK
Goldman Sachs International

ONLINE ADVERTISING

There is now an opportunity for one firm in each jurisdiction to place an exclusive banner on their country homepage. We are offering this chance to any firm that is advertising in the guide, it will be available to one firm and will link directly to that firm's website. The first year introductory rate will be just £2,000 for 12 months coverage.

The screenshot shows the 'World Tax' website interface. At the top, there is a 'World Tax' logo and a search bar. Below the logo is a navigation menu with categories like 'About us', 'List your firm', 'Order a copy', 'Contact us', and 'Jurisdictions'. The 'Jurisdictions' menu is expanded to show 'Canada' selected. The main content area for Canada includes a 'Market overview' section with links to 'Email a friend' and 'Print-friendly version', a 'Tax authorities' section with contact information for the International Tax Services Office, and a 'Tax rates at a glance' section with a table of tax rates. A 'See also' section on the right lists other jurisdictions like 'North America' and 'Law firm contact details' with a list of firms. Two red-bordered banners are overlaid on the page: a 'LEADERBOARD 728X90 PIXELS' banner at the top and a 'SIDE BANNER 248X60 PIXELS' banner on the right side.

World Tax **YOUR BANNER HERE**
LEADERBOARD 728X90 PIXELS

The comprehensive guide to the world's leading tax firms Search Go

Font size: **Canada**

About us
List your firm
Order a copy
Contact us
Jurisdictions
Western Europe
Central & Eastern Europe
Middle East
North America
Latin America & Caribbean
Asia-Pacific
Africa

Market overview [Email a friend](#) [Print-friendly version](#)

Tax authorities

International Tax Services Office
2204 Walkley Road, Ottawa ON K1A 1A8, Canada
Tel: +1 613 952 3741; +1 613 954 9681; +1 613 952 2344
Fax: +1 613 941 2505; +1 613 952 3845; +1 613 941 6905
Website: www.cra-arc.gc.ca

Tax rates at a glance

(Current to June 30 2010)

| | |
|-------------------------------------|-----|
| General corporate income tax rate | 18% |
| Taxable capital gains | 18% |
| Branch tax rate | 25% |
| Withholding tax ¹ | |
| Dividends | 25% |
| Interest | 25% |
| Royalties from patents and licences | 25% |
| Branch remittance tax | 25% |
| Net operating losses (years) | |
| Carryback | 3 |
| Carryforward | 20 |

¹ The general federal corporate rate is 18%. Special corporate rates apply in a number of situations. As a result of provincial tax, the combined effective general corporate tax rate

See also
Canada
North America

Law firm contact details

- Aird & Berlis
- Bennett Jones
- Blake Cassels & Graydon
- Borden Ladner Gervais
- Davies Ward Phillips & Vineberg
- Ernst & Young
- Fasken Martineau
- Goodmans
- Gowling Lafleur Henderson
- McCarthy Tétrault
- Ogilvy Renault
- Osler Hoskin & Harcourt
- Thorsteinssons
- Torys

YOUR BANNER HERE
SIDE BANNER 248X60 PIXELS

TECHNICAL SPECIFICATIONS

Leaderboard

Size in pixels: 728 (W) x 90 (H)

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Side banner

Size in pixels: 248 (W) x 60 (H)

File size: less than 20kb

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Please specify the URL that the banner should link to.

DISTRIBUTION

- All subscribers to *International Tax Review* and online at www.internationaltaxreview.com.
- Selected conferences throughout 2014.

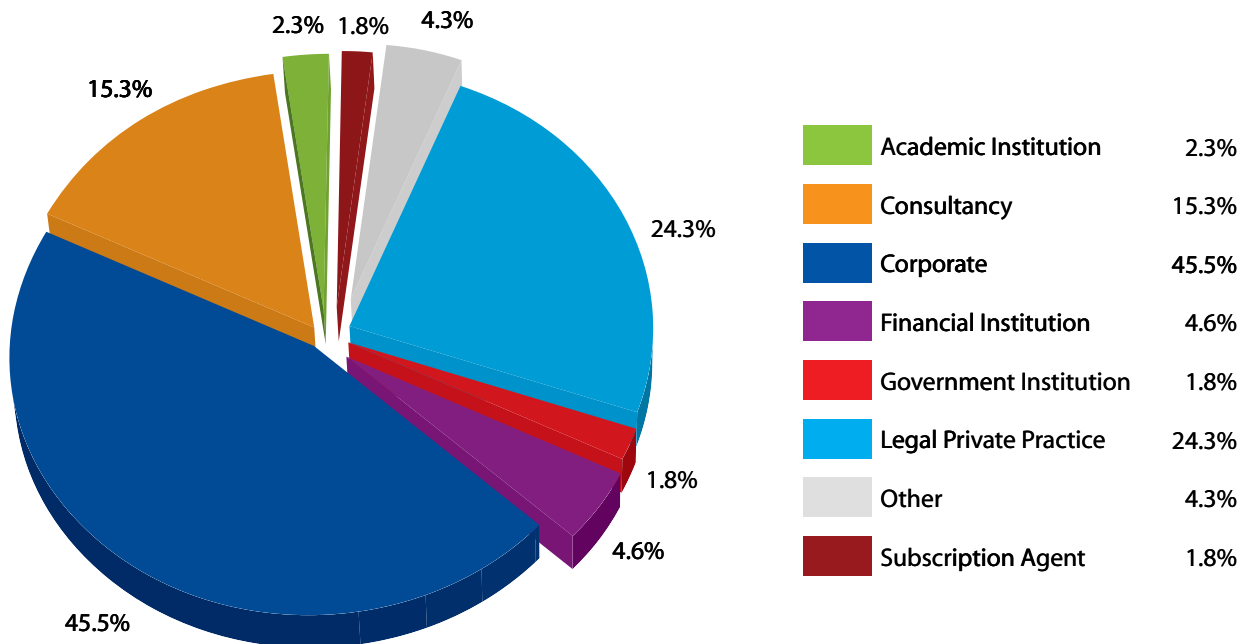
**“INTERNATIONAL
TAX REVIEW HELPS
ME IN MY ROLE.”**

Claudia Nicoló,
Regional Tax Manager, Brazil

Johnson & Johnson

INTERNATIONAL TAX REVIEW SUBSCRIBER DEMOGRAPHICS:

Area of work *



*Based on analysis from *International Tax Review* October 2012 subscriptions file and controlled circulation. Please note; the exact figures for future editions may vary.

International Tax Review has 6339 readers. The readership figure based upon a survey conducted in October 2012, has been independently audited by IPSOS MORI, the international media consultancy. At 95% confidence, *International Tax Review* has a readership between 5356 and 7321.

BOOKING FORM

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| Email: _____ | _____ |

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| Tel / Fax: _____ | _____ |
| Email: _____ | _____ |

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| Email: _____ | _____ |

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| | |
|--|---|
| The cost of your entry will be based on these guidelines: | |
| Full page (32cm x 5cm) | £3 950 |
| Half page (16cm x 5cm) | £2 300 |
| Minimum entry (6cm x 5cm) | £1 300 |
| Additional wording | £ 130 per column cm |
| Banner advert | £2,000 (only available to firms advertising in the directory). |
| I understand that these rates are only guidelines and that the exact cost of my entry can only be quoted when the text has been submitted, laid out, measured and priced to the nearest column centimetre. | |
| Please send your entry to me by email as soon as possible | |

Declaration of agreement:

I confirm that I have read and understood the terms and conditions relating to this order. I also agree with all details provided.

Signed: _____ Company stamp:

Position: _____

On behalf of: _____

Any firm that cancels its participation in World Tax will be liable to a cancellation fee equal to half the price of the package ordered. Any firm that cancels within one month of the copy deadline will be liable to pay the full price of the package ordered.

The person signing this agreement has the responsibility to do so on behalf of this company. The company accepts liability for clearing any debts incurred from this agreement should the person in question no longer be in attendance at this place of employment.

PLEASE RETURN BY FAX TO ANDREW TAPPIN ON +44 207 779 8500

AGREEMENT

WORLD TAX 2014 CO-PUBLISHER AGREEMENT FORM:

This agreement is made between Euromoney Trading Ltd (the publisher)
and _____ publisher)

- 1) The publisher will prepare, edit, design, produce and distribute a supplement to the September issue of *International Tax Review* entitled *World Tax 2014*.
- 2) The co-publisher guarantees to complete a practical analysis of tax landscape, and taxation issues facing multinationals in respect of the following country/region: _____

The length of the article should not exceed 2000 words (3000 for a regional report). Words in excess of the maximum will be charged at £4 per word. The copy must be delivered to the publisher by email, no later than the end of the first week of July 2013. The co-publisher will pay £8500 for exclusive co-publisher rights in respect of their country report or £12000 for a regional report.

- 3) The co-publisher will receive 25 copies of the guide for their own distribution purposes. Additional copies will be available at cost (if ordered before August 9th 2013).
- 4) The co-publisher will arrange for payment to be made to the publisher on publication of the Guide. Payment is due 30 days after the date of invoice. Thereafter, interest at 1.5% of the invoice value will be charged monthly.
- 5) English law applies to the interpretation of this agreement.
- 6) Copyright remains in Euromoney Trading Ltd, but consent for the authors of the article to reproduce it elsewhere will not be unreasonably withheld. In such circumstances, Euromoney Trading Ltd will require an attribution that the article was originally published in the relevant publication.
- 7) Cancellation of the above agreement will be subject to the following: Cancellation from date of signing to July 5th 2013 will be subject to a charge of 50% of the total agreement (£4250). Cancellation thereafter will be subject to 100% the total agreement (£8500)

Signed for the co-publisher:

Name: _____ Date: _____

Firm: _____

Signed for Euromoney Institutional Investor PLC _____

Date: _____

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