

MODELS FOR TAXING TRUSTS IN COMMON LAW JURISDICTIONS:
SELECTED LITERATURE

Trusts generally

George L Gretton, 'Scotland: The Evolution of the Trust in a Semi-Civilian System' in Richard Helmholz and Reinhard Zimmermann (eds), *Itinera fiducia: Trust and Treuhand in Historical Perspective* (Duncker & Humblot, 1998) 507

George L Gretton, 'Trusts without Equity' (2000) 49 *International and Comparative Law Quarterly* 599

Mark Leeming, 'What is a Trust?' (2009) 7 *Trust Quarterly Review* 5

Multiple jurisdictions

M L Brabazon, *International Taxation of Trust Income* (Cambridge University Press, 2019)

M L Brabazon, 'BEPS Action 2: Trusts as Hybrid Entities' [2018] *British Tax Review* 211

Robert J Danon, *Switzerland's Direct and International Taxation of Private Express Trusts with Particular References to US, Canadian and New Zealand Trust Taxation* (Linde / Schulthess / Westlaw / Bruylant, 2004)

Australia

M L Brabazon, 'Australian International Taxation of Attributed Trust Gains' (2015) 44 *Australian Tax Review* 141

Lee Burns and Richard Krever, *Interests in FaNon-resident Trusts: A Review of the Conflicting Income Tax Regimes* (Australian Tax Research Foundation, 1997)

Alex Evans, 'Why We Use Private Trusts in Australia: The Income Tax Dimension Explained' (2019) 41 *Sydney Law Review* 217

Canada

Wolfe Goodman, 'Canadian Taxation of Trusts and their Beneficiaries' (1999) *Bulletin for International Fiscal Documentation* 131

Elie S Roth, et al, *Canadian Taxation of Trusts* (Canadian Tax Foundation, 2016)

New Zealand

Vicki Ammundsen, *Taxation of Trusts* (CCH New Zealand, 4th ed, 2021)

M L Brabazon, 'Trust Residence, Grantor Taxation and the Settlor Regime in New Zealand' (2016) 22 *New Zealand Journal of Taxation Law and Policy* 346

M L Brabazon, 'Ariadne in the South: New Zealand International Taxation of Passive Trust Income' (2017) 23 *New Zealand Journal of Taxation Law and Policy* 279

Michael Littlewood, 'Using New Zealand Trusts to Escape Other Countries' Taxes' (2017) 31(3) *Trust Law International* 113

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John Prebble, ‘New Zealand Trust Taxation: The Domestic Rules’ (1999) 53 *Bulletin for International Fiscal Documentation* 190-199

John Prebble, ‘New Zealand Trust Taxation: The International Dimension’ (1999) 53 *Bulletin for International Fiscal Documentation* 398-404

United Kingdom

Emma Chamberlain and Chris Whitehouse, *Trust Taxation and Estate Planning* (Sweet & Maxwell, 4th ed, 2014)

United States

Mark L Ascher, ‘The Income Taxation of Trusts in the United States’ (1999) 53 *Bulletin for International Fiscal Documentation* 146–160

Charles M Bruce, *United States Taxation of Foreign Trusts* (Kluwer, 2000)

Charles M Bruce, Lewis D Solomon and Lewis J Saret, ‘Foreign Trusts - Continuing Uses’ (2004) 7(6) *Journal of Retirement Planning* 39-44

Carlyn S McCaffrey, Ellen K Harrison and Elyse G Kirschner, ‘US Taxation of Foreign Trusts, Trusts with Non-US Grantors and Their US Beneficiaries’ (2000) 26 *ACTEC Notes* 159-193

Stanley S Surrey and William C Warren, ‘The Income Tax Project of the American Law Institute: Partnerships, Corporations, Sale of a Corporate Business, Trusts and Estates, Foreign Income and Foreign Taxpayers’ (1953) 66 *Harvard Law Review* 1161

Tax treaty focus

John F Avery Jones, et al, ‘The Treatment of Trusts under the OECD Model Convention – I’ [1989] *British Tax Review* 41

John F Avery Jones, et al, ‘The Treatment of Trusts under the OECD Model Convention – II’ [1989] *British Tax Review* 65

Jeremy Beckham and Craig Elliffe, ‘The Inconvenient Problem with New Zealand’s Foreign Trust Regime’ (2012) 66(6) *Bulletin for International Taxation*

M L Brabazon, *International Taxation of Trust Income* (Cambridge University Press, 2019) chapter 8

Robert J Danon, ‘Conflicts of Attribution of Income Involving Trusts under the OECD Model Convention: The Possible Impact of the OECD Partnership Report’ (2004) 32 *Intertax* 210