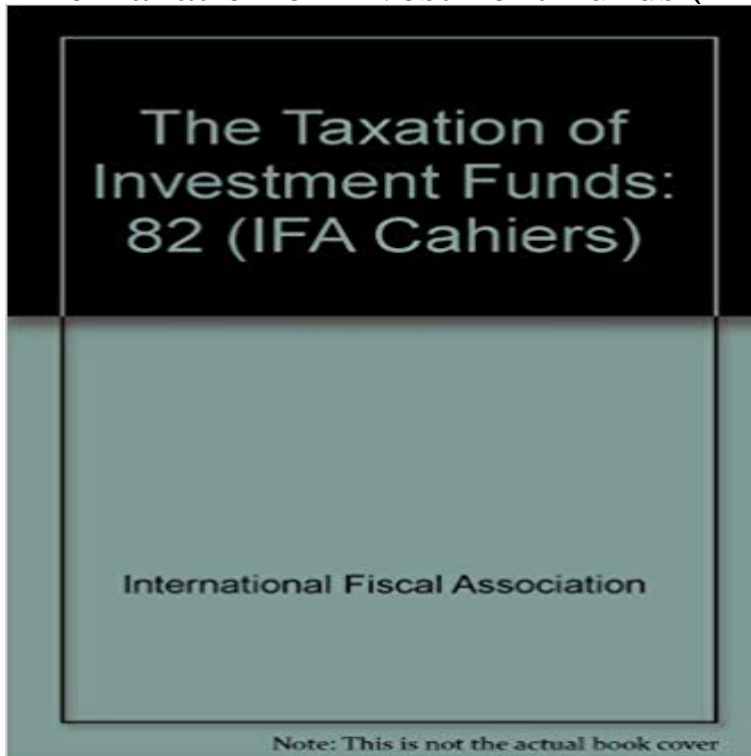


## The Taxation of Investment Funds (IFA Cahiers)



The clearest theme emerging from the [national] reports is the lack of effective relief for tax suffered by funds in countries in which they invest (from the General Report). Since the 1971 IFA Congress, the investment industry has been strongly regulated and has become more competitive. Subsequently, the market has adopted a more relaxed approach to investment risks. Nowadays they can be used not only to refinance pension retirement schemes and other social security systems, but also to capitalise new technology ventures, emerging markets, and privatisation schemes, sometimes even as the largest shareholder. Their success makes them welcome globally, but no source country gives them easy access to the benefits of its tax treaties. The General Report of this Cahier suggests that a better definition and the acceptance of a source country's right to tax could be a realistic and practical solution and could reduce the source country's fear of abuse.

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