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Multiple Search Methods

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IBFD, Your Portal to Cross-Border Tax Expertise

IBFD Content Search

IBFD provides you with the latest technology to give you rapid access to the content you are looking for. The Content Search tool can be accessed through our home page and explores the entire content of IBFD's online products. We therefore provide you with options to narrow down the results, so you can find exactly what you need.

The screenshot shows the IBFD Content Search interface. At the top, there is a navigation bar with 'Content Search' highlighted and other options like 'Products', 'Courses', 'Services', 'About IBFD', and 'Contact'. A 'HELP ?' button is also visible.

On the left side, there is a search filter panel with the following sections:

- Full Text Search:** Radio buttons for 'Documents' (selected) and 'Document Titles', a search input field, and a 'Search' button.
- Make Your Selection Below:** A series of dropdown menus for 'Country', 'Related Country', 'Region', 'International Organization', 'Practice Area', 'Special Topic', 'News', 'Commentary', and 'Primary Sources'.

At the top of the search results area, there is a checkbox labeled 'Select My Subscriptions Only'. A callout bubble points to it with the text: "Tick here if you only want to search within your subscriptions".

The search results are categorized into several regions and topics:

- Worldwide:**
 - Bulletin for International Taxation (638)
 - IBFD International Tax Glossary (3,189)**
 - Tax News Service (25,475)**
 - Tax Treaties Database (5,348)
 - Tax Treaty Case Law (10,271)
- Value Added Taxation (VAT):**
 - European VAT Database (4,664)
 - International VAT Manual (1,107)
 - Value Added Taxation Database (3,888)
 - European VAT Directives (765)
- Other Topics in International Taxation:**
 - Derivatives & Financial Instruments (1,841)
 - Holding Companies (1,841)
 - IFA Cahiers (1,743)
 - Intellectual Property Taxation (590)
 - International Transfer Pricing Journal (425)
 - Investment Funds (778)
 - Mergers & Acquisitions (2,792)
 - Partnerships (464)
 - Permanent Establishments (1,636)
 - Transfer Pricing Database (1,409)
 - Trusts (469)
- Europe:**
 - Central/Eastern Europe - Taxation & Investment (892)**
 - Europe - Corporate Investment Income (1,085)
 - Europe - Corporate Taxation (594)
 - Europe - Individual Taxation (1,554)
 - Europe - Private Investment Income (1,107)
 - European Tax Surveys (153)
 - European Tax Surveys (including Tax Treaties) (4,664)
 - European Taxation (881)
 - European Taxation Database (3,888)
 - European Corporate Tax Law (765)
- Africa and the Middle East:**
 - Africa - Taxation & Investment (2,042)
 - Middle East - Taxation & Investment (1,803)
- Americas:**
 - Canada - Taxation & Investment (658)
 - Caribbean - Taxation & Investment (1,861)
 - Latin America - Taxation & Investment (2,391)**
 - Latin American Tax Surveys (391)
 - Latin American Tax Surveys (including Tax Treaties) (792)
- Asia and the Pacific:**
 - Asia-Pacific Taxation & Investment (1,861)
 - Asia-Pacific Taxation & Investment Database (5,348)
 - Asia-Pacific Taxation & Investment (1,861)
 - China - Taxation & Investment (1,803)
 - Hong Kong & Macau (366)

Callouts provide additional information:

- A callout points to the numbers in blue in the 'Worldwide' and 'Europe' sections: "You have subscriptions to the products listed in black. You don't have access to those listed in blue".
- A callout points to the numbers in parentheses: "The number behind the product title shows how many documents in that product match your search".
- A callout points to the 'Worldwide' section: "If you only want to search a specific database, select the products of your interest before starting your search".

A close-up of the search input field. The text 'inc' is entered in the search box. A dropdown list of suggestions is visible below the search box:

- Incidence of tax** (highlighted)
- Income
- Income averaging
- Income and Expenditure Account
- Income Characterization
- Income classification
-
-
-

TIP! When you enter a word or letter in the full text search box, a drop-down list will appear providing a direct link to *IBFD International Tax Glossary* terms.

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Keyword Search

By entering the subject you would like information about in the keyword box on the top left-hand side of the page, for example: "Income tax", you can view all documents containing these words.

The screenshot shows the IBFD website search interface. At the top left is the IBFD logo. A navigation bar contains links for 'Content Search', 'Products', 'Courses', 'Services', 'About IBFD', and 'Contact'. A 'HELP ?' button is in the top right. The main search area has a 'Full Text Search:' section with radio buttons for 'Documents' (selected) and 'Document Titles'. A search box contains 'Income tax' and a 'Search' button. Below this are several filter menus: 'Practice Area', 'Special Topic', 'News', 'Commentary', and 'Primary Sources'. The search results are displayed in a grid with columns for 'Worldwide', 'Value Added Taxation (VAT)', 'Other Topics in International Taxation', 'Europe', 'Africa and the Middle East', 'Americas', and 'Asia and the Pacific'. Each column lists various tax-related topics with document counts. Callouts provide instructions: 'You can delete your search' points to the 'x' icon in the keyword box; 'You can view all documents containing these words' points to the search box; 'Full list of all products containing your search subject' points to the filter menus; and 'Narrow your search here. Click to view options' points to the dropdown arrows in the filter menus.

A close-up of the 'Practice Area' filter menu. The dropdown is open, showing options: '<select>', 'Corporate Taxation', 'Individual Taxation', 'Withholding Taxes', 'VAT', and 'Other Taxes'.

A close-up of the 'Commentary' filter menu. The dropdown is open, showing options: '<select>', '<select>', 'Case Summaries', 'Country Analyses', 'Country Surveys', 'Glossaries', and 'Journals'.

After having searched for a keyword such as "Income tax", your search can be even more effective if you narrow down your results.

There are two ways of searching:

- Search in a specific product by clicking on the product which you would like to search (shown in the white area of the screen)
- Search for a specific subject or type of information in all products by using the menu on the left side.



TIP!

If, for example, you only want to search for documents related to "Income Tax", put your search subject between quotation marks. This will narrow down your search, excluding documents with the words "Income" or "tax".

The drop-down menus on the left-hand side of the page will help you narrow down your search. In the example below, we are searching for information on the specific subject "VAT" within *Corporate Taxation*, selected from the drop-down menu *Practice Area*.

The screenshot displays the IBFD Content Search interface. At the top, the IBFD logo is on the left, and the navigation bar includes 'Home', 'My IBFD', 'Content Search', 'Products', 'Courses', 'Services', 'About IBFD', and 'Contact'. The main search area features a 'Full Text Search' section with radio buttons for 'Documents' (selected) and 'Document Titles', a search input field, and a 'Search' button. Below this is a 'Make Your Selection Below' section with several filter categories, each with a dropdown menu: 'Country', 'Related Country', 'Region', 'International Organization', 'Practice Area', 'Special Topic', 'News', 'Commentary', and 'Primary Sources'. A red line points from the 'Practice Area' dropdown to a magnified view of the dropdown menu at the bottom left, which shows 'Corporate Taxation' selected. To the right of the filters, there is a 'Reset All' button, a 'HELP ?' button, and search criteria: 'Keyword: Income Tax' and 'Practice Area: Corporate Taxation'. Below these are checkboxes for 'Select My Subscriptions Only' and a list of search results categorized by region and topic.

Worldwide

- ▶ Bulletin for International Taxation (260)
- ▶ IBFD International Tax Glossary (6)
- ▶ Tax News Service (1,232)
- ▶ Tax Treaties Database (2,026)
- ▶ Tax Treaty Case Law (2,437)

Value Added Taxation (VAT)

- ▶ European VAT Database (70)
- ▶ International VAT Monitor (68)
- ▶ Value Added Taxation in Europe (43)
- ▶ European VAT Directives (1)

Other Topics in International Taxation

- ▶ Derivatives & Financial Instruments (156)
- ▶ Holding Companies (75)
- ▶ IFA Cahiers (1,056)
- ▶ Intellectual Property Taxation (131)
- ▶ International Transfer Pricing Journal (136)
- ▶ Investment Funds (55)
- ▶ Mergers & Acquisitions (21)
- ▶ Partnerships (76)
- ▶ Permanent Establishments (101)
- ▶ Transfer Pricing Database (344)
- ▶ Trusts (25)

Europe

- ▶ Central/Eastern Europe - Taxation & Investment (128)
- ▶ Europe - Corporate Investment Income (76)
- ▶ Europe - Corporate Taxation (271)
- ▶ Europe - Individual Taxation (24)
- ▶ Europe - Private Investment Income (14)
- ▶ European Tax Surveys (131)
- ▶ European Tax Surveys (including Tax Treaties) (1,764)
- ▶ European Taxation (302)
- ▶ European Taxation Database (836)
- ▶ EC Corporate Tax Law (157)

Africa and the Middle East

- ▶ Africa - Taxation & Investment (549)
- ▶ Middle East - Taxation & Investment (327)

Americas

- ▶ Canada - Taxation & Investment (190)
- ▶ Caribbean - Taxation & Investment (363)
- ▶ Latin America - Taxation & Investment (406)
- ▶ Latin American Tax Surveys (107)
- ▶ Latin American Tax Surveys (including Tax Treaties) (250)

Asia and the Pacific

- ▶ Asia-Pacific - Taxation & Investment (1,132)
- ▶ Asia-Pacific - Taxation & Investment Database (1,462)
- ▶ Asia-Pacific Tax Bulletin (287)
- ▶ China - Taxation & Investment (including Hong Kong & Macau) (111)

Multiple Search Methods

By selecting a *Commentary* like *Country Analyses* in addition to your *Corporate Taxation* search, you narrow down the results even further.

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The main search area is divided into two columns. The left column contains several filter sections:

- Full Text Search:** Radio buttons for "Documents" (selected) and "Document Titles", a search input field, and a "Search" button.
- Make Your Selection Below:** A series of dropdown menus for "Country", "Related Country" (set to "Belgium"), "Region", "International Organization", "Practice Area", "Special Topic", "News", "Commentary", and "Primary Sources".

The right column displays search results:

- A "Reset All" button and a "HELP ?" button.
- Current search criteria: "Keyword: Income Tax", "Practice Area: Corporate Taxation", and "Commentary: Country Analyses".
- A checkbox for "Select My Subscriptions Only".
- Four main result categories with sub-items:
 - Value Added Taxation (VAT):** European VAT Database (5), European VAT Directives (4), Value Added Taxation in Europe (1).
 - Other Topics in International Taxation:** Holding Companies (72), IFA Cahiers (1,056), Intellectual Property Taxation (131), Investment Funds (55), Mergers & Acquisitions (21), Partnerships (76), Permanent Establishments (99), Transfer Pricing Database (207), Trusts (25).
 - Europe:** Central/Eastern Europe - Taxation & Investment (86), Europe - Corporate Investment Income (75), Europe - Corporate Taxation (267), Europe - Individual Taxation (24), Europe - Private Investment Income (14), European Taxation Database (247), EC Corporate Tax Law (127).
 - Africa and the Middle East:** Africa - Taxation & Investment (5), Middle East - Taxation & Investment (5).
 - Americas:** Canada - Taxation & Investment (94), Caribbean - Taxation & Investment (267), Latin America - Taxation & Investment (154).
 - Asia and the Pacific:** Asia-Pacific - Taxation & Investment (457), Asia-Pacific - Taxation & Investment Database (459), China - Taxation & Investment (including Hong Kong & Macau) (24).


A hand cursor is shown clicking on the "European Taxation Database" link under the "Europe" category.

This is a close-up of the "Commentary" dropdown menu from the search interface. The menu is open, showing a list of options: "<select>", "Treaties", "Case Summaries", "Country Analyses" (highlighted in blue), "Country Surveys", "Glossaries", and "Journals". A red line points from the "Country Analyses" option in this menu to the "Country Analyses" filter in the main search interface above.

By clicking on a product in the white area of the screen, for example *European Taxation Database*, your search results will be displayed. (See next page.)

Now that you have selected *European Taxation Database* and *Belgium*, your search has been better defined.

Your search path is shown at the top of the results page at all times. Your search subjects can be removed or replaced by additional searches, such as *Belgium*.



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[[European Taxation Database](#)]

[Reset All](#) [HELP ?](#)

Keyword: Income Tax ✕

Practice Area: Corporate Taxation ✕

Commentary: Country Analyses ✕

Publication: European Taxation Database ✕

Country: Belgium ✕

European Taxation Database

The most complete source of information available on taxation in Europe

This database offers a comprehensive description and analysis of taxation systems in Europe. Virtually every country in Europe is included.

Select My Subscriptions Only

Matching documents: 6, sorted

Provides a direct link to the section

- 1. BELGIUM - A.1. CORPORATE INCOME TAX** [[European Taxation Database](#)]

Excerpt: A.1. CORPORATE INCOME TAX A.1. CORPORATE INCOME TAX A.1.1. Type of tax system
The Belgian corporate tax system is a classical double taxation system, modified by an exemption for dividends from qualifying participations held by corporate shareholders (see A.2.2.) and a reduced rate for dividends from participations held by individual shareholders. ...
- 2. BELGIUM - A.2. GROUPS OF COMPANIES** [[European Taxation Database](#)]

Excerpt: A.2. GROUPS OF COMPANIES A.2. GROUPS OF COMPANIES A.2.1. Group treatment No fiscal consolidation is possible in Belgium. A.2.2. Intercorporate dividends Dividends received by resident companies or permanent establishments of non-resident companies from a participation in a resident or non-resident company are first included in the taxable ...
- 3. BELGIUM - A.6. INTERNATIONAL ASPECTS** [[European Taxation Database](#)]

Excerpt: A.6. INTERNATIONAL ASPECTS A.6. INTERNATIONAL ASPECTS A.6.1. Resident companies A legal entity is a resident of Belgium if it has its legal seat, main establishment or place of effective management in Belgium. A.6.1.1. Foreign income and capital gains Resident companies are subject to tax on their worldwide income and capital gains. %X...
- 4. BELGIUM - B.1. INCOME TAX SYSTEM** [[European Taxation Database](#)]

Excerpt: B.1. INCOME TAX SYSTEM B.1. INCOME TAX SYSTEM B.1.1. General description The income tax system is composed of four different taxes Art. 1(1) (ITC): - the individual income tax, imposed on worldwide income of residents of Belgium; - the corporate income tax, imposed on legal entities resident in Belgium which are profit-seeking entities;...
- 5. BELGIUM - B.2. TYPES OF TAXABLE INCOME** [[European Taxation Database](#)]

Excerpt: B.2. TYPES OF TAXABLE INCOME B.2. TYPES OF TAXABLE INCOME B.2.1. Business income Business income includes (Art. 23 ITC) trading income (see B.2.1.1.), employment income (see B.2.2.), professional income (see B.2.1.2.), professional income from a profession which is no longer exercised (see B.2.1.2.) and pension income (see B.2.2.). Income will...
- 6. BELGIUM - B.15. TAX LIABILITY OF NON-RESIDENT TAXPAYERS** [[European Taxation Database](#)]

Excerpt: B.15. TAX LIABILITY OF NON-RESIDENT TAXPAYERS B.15. TAX LIABILITY OF NON-RESIDENT TAXPAYERS Due to the territoriality limitations, a special tax has been introduced in order to assess non-residents. This non-resident income tax is based on the principles of the individual income tax but is so structured that only Belgian-source income is taxed. Apart...

Multiple Search Methods

If you are logged in via *My IBFD*, you have the option to save your searches at any time during your search. This option also enables you to add notes for future reference.

Reset All

Keyword: "Income Tax"

Practice Area: Corporate Taxation

Commentary: Country Analyses

Publication: European Taxation Database

Country: Belgium

Save Search **My Saved Searches**

Search Name:

Search Note:

Your search has been saved.

When you want to execute this search again, just go to the "[My IBFD](#)" page and click the "My Saved Searches" button in the left menu bar.

Back to result page

Your saved searches are shown below

| Name | Saved Search Queries (Click to search) | Create Time | Modified Time | Note | Executed |
|-------------------------------------|--|------------------------|------------------------|-------------------------------|----------|
| <input type="checkbox"/> Income Tax | Keyword: "Income Tax" Practice Area: Corporate Taxation Commentary: Country Analyses Publication: European Taxation Database Country: Belgium | 08 Nov 07, 04:07 PM | 08 Nov 07, 04:07 PM | Corporate Taxation in Belgium | |

Whenever you are logged in, a button with *My Saved Searches* will appear. Saved searches are updated real time. Clicking on the button guides you directly to your saved searches.



TIP!

If you would like to request training on the IBFD portal, please contact the sales department in your region:

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Why should you use Content Search?

- Get up-to-date results on all IBFD online products, even those you do not subscribe to
- Save time by getting to the information you need easily and quickly
- Get an overview of all available information on your search subject
- Follow recent development on certain topics
- You can save your searches
- Your saved searches are updated in real time
- Easy to use wherever you log in

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