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CHECKPOINT™ WORLD

THE COMPREHENSIVE RESEARCH SOLUTION FOR GLOBAL TAX & ACCOUNTING PROFESSIONALS

CHECKPOINT WORLD IS DESIGNED SPECIFICALLY TO MEET THE RESEARCH NEEDS OF TAX & ACCOUNTING PROFESSIONALS RESPONSIBLE FOR CROSS-BORDER TRANSACTIONS OF MULTINATIONAL CORPORATIONS

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ACCESS TO THE ENTIRE WORLD

Checkpoint World offers a truly global view by providing more than just coverage of individual countries or regions:

- Tax legislation and treaties of 175 jurisdictions translated into English
- Officially licensed content from OECD, IFRS and treaties
- Commentary and analyses from expert authors
- Information & content provided by leading authoritative and reputable information publishers
- Current Awareness news updated multiple times daily on major jurisdictions including: EU, UK, China, India, Hong Kong, US and more
- User friendly research experience
- Seamless integration with our ONESOURCE global tax software solutions to connect your research insights to your tax workflow.

Now you can access tax and accounting information from multiple countries and regions at once, with easy linking to and comparison of related information across different locations.

HAVE A CLEAR FOCUS IN A COMPLEX CHANGING WORLD

The world of global tax and accounting topics is intricate and constantly shifting. We've made finding answers easy, by arranging topics across major practice areas you're interested in, such as transfer pricing, tax accounting, cross-border transactions and indirect tax (VAT/GST).

REUTERS/Arben Celi

GLOBAL TAX LAWS & LEGISLATION

- **RIA Worldwide Tax and Commercial Laws** of 175 jurisdictions translated into English, including links to relevant government websites
- **Primary Source Content** featuring additional legislative content and news for major jurisdictions including:
  - UK Legislation, Cases, and Current Awareness
  - EU Legislation, Cases and Current Awareness
  - India Legislation, Rules & Regulations, Bills, Ordinances, Notification, Circulars, Cases and Current Awareness
  - China & Hong Kong Current Awareness
  - US Internal Revenue Codes, Treasury Regulations and Cases
- **International Tax Rate Charts** featuring the Corporate Income, Individual Income and VAT Tax Rates by country

GLOBAL TAX PLANNING

- **Bilateral treaties**, including additional EU, China, and US treaties
- **Expert commentary** including International Tax Systems & Planning Techniques, Journal of International Taxation, World Trade Executive, International Portfolios-Tax Advisor Planning System, and much more
- UK, EU, India, China, and Hong Kong Current Awareness, including global regulatory updates from Mondaq
- **Orbitax** software provides international tax decision support and analysis tools
  - **Tax Management Expert (TME)** enables tax professionals to create and maintain (in chart and table formats) a worldwide entity structure with tax attributes to manage the relationship between entities, model transactions, and track tax planning and compliance tasks
  - **International Compliance Expert (ICE)** enables tax professionals to create compliance checklists, compare compliance rules across jurisdictions, and access key tax forms translated into English

OECD OFFICIALLY LICENSED CONTENT

- **OECD Model Tax Conventions** provide the basic framework used in bilateral negotiations on tax cooperation matters, such as prevention of double taxation or tax evasion
- **OECD Transfer Pricing Guidelines** provide an overview of the arm's length principle and Transfer Pricing methodology, as well as considerations on how to treat intangibles and intercompany services
- **OECD Economic Surveys** provide a comprehensive analysis of developments for both OECD member and non-member countries, along with individual chapters covering key economic challenges being faced and recommendations for dealing with the challenges
- **OECD Council Recommendations** provide guidance from the highest level of the OECD on a broad spectrum of economic, social and political topics

TRANSFER PRICING

- **Transfer Pricing Core Library** includes treaties, country sourced Current Awareness news, and analytical expert commentary
- **Transfer Pricing Author Commentary** provides authoritative analyses and commentaries on global transfer pricing strategies
  - Transfer Pricing Strategies by Lowell & Martin
  - International Transfer Pricing: OECD Guidelines by Hammer, Lowell, & Levey
  - US Taxation of Foreign Controlled Business by Levey
  - US International Transfer Pricing by Lowell, Briger & Martin
- **Transfer Pricing Analyzer** enables tax professionals working on transfer pricing issues to quickly research a range of rules from multiple countries, make comparisons and draw initial conclusions, and create reports and memoranda to document transfer pricing issues impacting their entities around the world

ACCOUNTING & TAX PROVISIONS

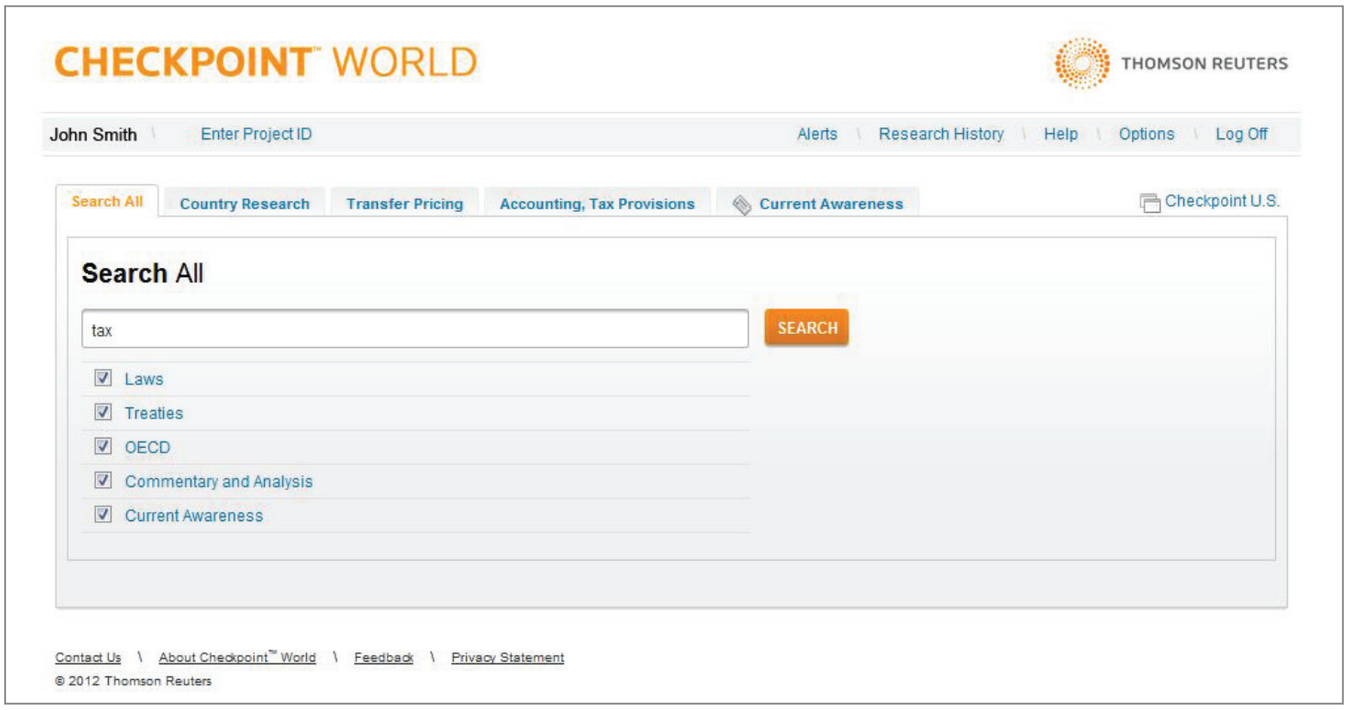
- **IASCF International Accounting Standards**
- **IFAC International Auditing Standards**
- **Author Works on Accounting, Auditing and Provisions**
  - Accounting For Uncertain Tax Positions
  - US GAAP & IFRS: A Comparative Analysis
  - International Accounting and Financial Reporting
  - Conlon & Aquilino: Principles of Financial Derivatives: US Intl Taxation
- **IFRS 1** analysis of accounting compliance standards issued by IASB for entities that are adopting the IFRS standard of financial statement reporting for the first time
- **IAS 12** analysis of standards issued by the IASC for entities on accounting implications for income taxes on their financial statements
- **Accounting & Compliance Alerts** provides daily current awareness news around the world from the FASB, SEC, and IASB

RESEARCH REFERENCE

- **WG&L VAT Handbook** contains the rules and procedures generally applicable to the payment and collection of VAT. It explores the general concepts associated with the collecting and reporting of VAT, provides numerous examples illustrating the application of these concepts, and addresses many special issues and problems that are unfamiliar to global tax practitioners
- **WG&L Tax Dictionary** is a reference guide for tax and financial terminology. The definitions also contain relevant cross-references to the Internal Revenue Code, Treasury regulations, other government-issued materials and expert commentaries
- **US International Tax Library** contains expert commentary & analysis on US international tax issues for global tax professionals who deal with US entities, such as Foreign Tax Credits, US International Taxation, US International Compliance and Reporting, and much more.

REGIONAL EXPERT COMMENTARY & JOURNALS

- **UK Commentary & Analysis** publications across the field of tax law
  - Dymond's Capital Taxes
  - Whiteman & Sherry on Capital Gains Tax
  - Whiteman & Sherry on Income Tax
  - Taxation of Companies and Company Reconstructions
  - British Tax Review
- **US Commentary & Analysis** publications analysing US Federal Codes and Regulations
  - Federal Tax Coordinator
  - IRS Rulings and Releases
  - Federal Taxes Weekly



STREAMLINE YOUR TAX RESEARCH WORKFLOW

MINIMISE COST INEFFICIENCIES

Checkpoint World contains extensive content from OECD, IFRS, primary source materials as well as commentary from subject matter experts, eliminating the need to subscribe to various tax research providers.

Checkpoint World can also help our clients manage their relationship with their tax advisors effectively and efficiently by empowering them with the background knowledge to ask more targeted and complex questions.

MAXIMISE TIME EFFICIENCY

Whether our clients need local, regional, or global coverage, our intuitive research interface enables them to find answers quickly and easily. Search by country, perform a general search across practice areas, or search by a specific practice area tab.

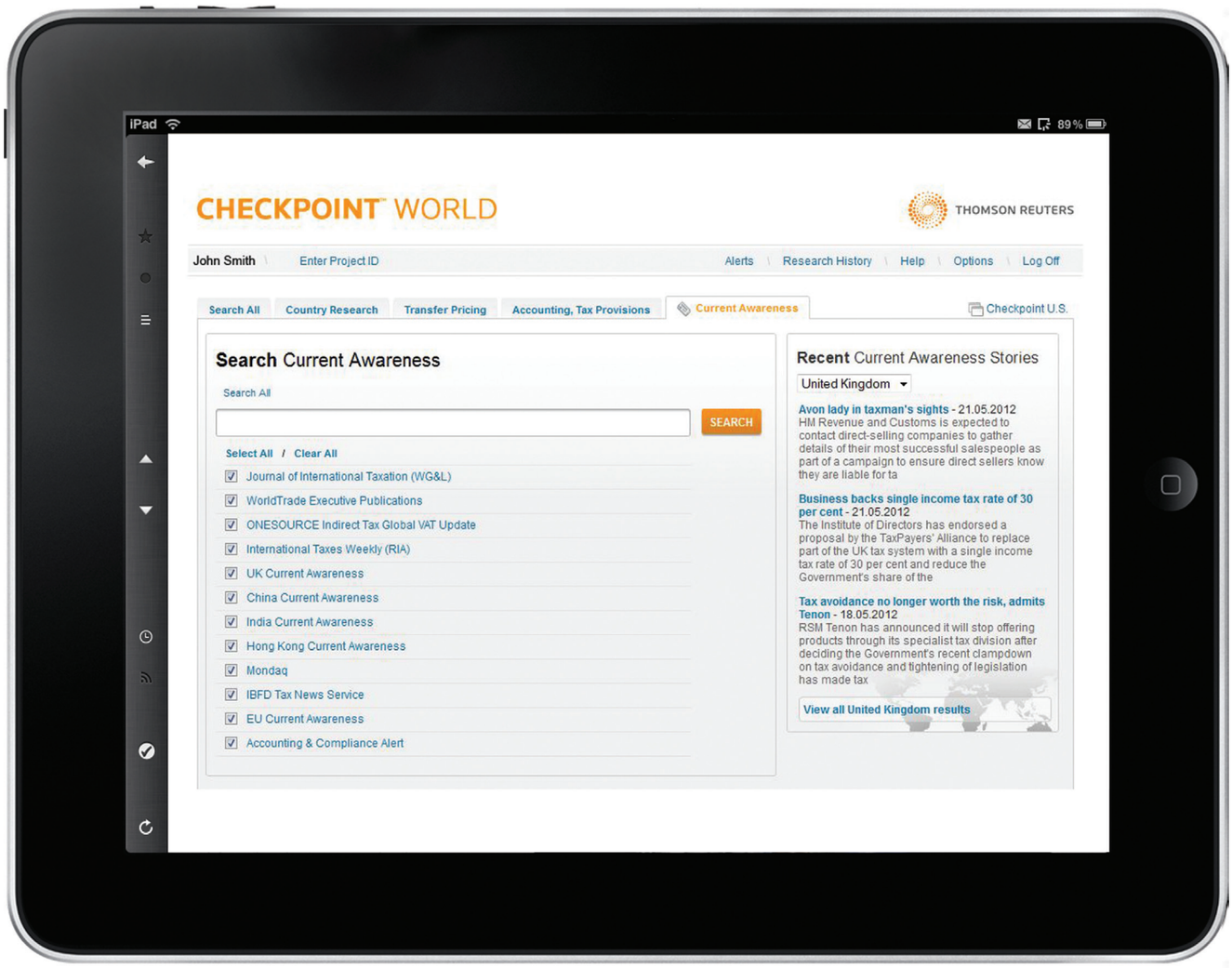
Our clients can also set up alerts to be delivered to their email based on specific searches across categories like Laws, Treaties, OECD Guidelines, Commentary & Analysis, and Current Awareness news. These alerts enable our clients to track any news or updates on tax areas relevant to their work.

MITIGATE RISK

Checkpoint World sources its content from reputable information providers to bring our clients accurate and up-to-date tax legislation, primary source materials, commentary & analysis, and current awareness updates.

We provide objective and independent information which clients can cross-reference with their tax advisors.

Our search results are broken down into categories to enable our clients to differentiate between actual legislation and treaties which they can use for citations, and analysis from leading experts along with news updates which they can use to understand applications and implications in difficult areas of tax law.



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