

GENERAL

**CTIM SUBSCRIPTION TO IBFD's ONLINE RESOURCES –
ASIA PACIFIC TAX EXPLORER PLUS**

The online tax research service, **Asia-Pacific Tax Explorer Plus** is now available for CTIM members at the CTIM Resource Centre. Members may log onto the service through the [*IBFD Tax Portal*](#). Access is only available from the CTIM Resource Centre at the CTIM Office, Kuala Lumpur.

The online resource offers descriptions of the tax systems as well as the English texts of all available tax treaties and similar arrangements (over 700) concluded by the 55 countries and territories in the Asia-Pacific region. The main contents include:

- News (Tax News Service)
- Country Key Features
- Country Surveys
- Country Analyses
- Quick Reference Tables - systematic overviews in easy-to-use tables covering withholding tax rates, and late interest and monetary penalties.
- Treaties
- Models
- Tax Treaty Case Law
- Glossary (IBFD International Tax Glossary)

The online resource also provides useful tools such as:

- Country Chapters Comparison
- Country Key Features Comparison Table
- Interest & Penalties Comparison Table
- Treaty Article Comparison - Compare entire treaty documents, individual treaty articles or two different language versions side by side
- Treaty Status Monitor - Find real-time information on the status of a treaty, protocol or related document
- Withholding Rates Comparison Table

In addition, the Institute has also subscribed to the **Historical Tax Archives** dating back to 2009. This additional feature allows members to quickly view and compare historical tax data and analyse the main changes across different time periods as a tax practitioner may need to deal with tax issues from the past, due to protracted litigation procedures.

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