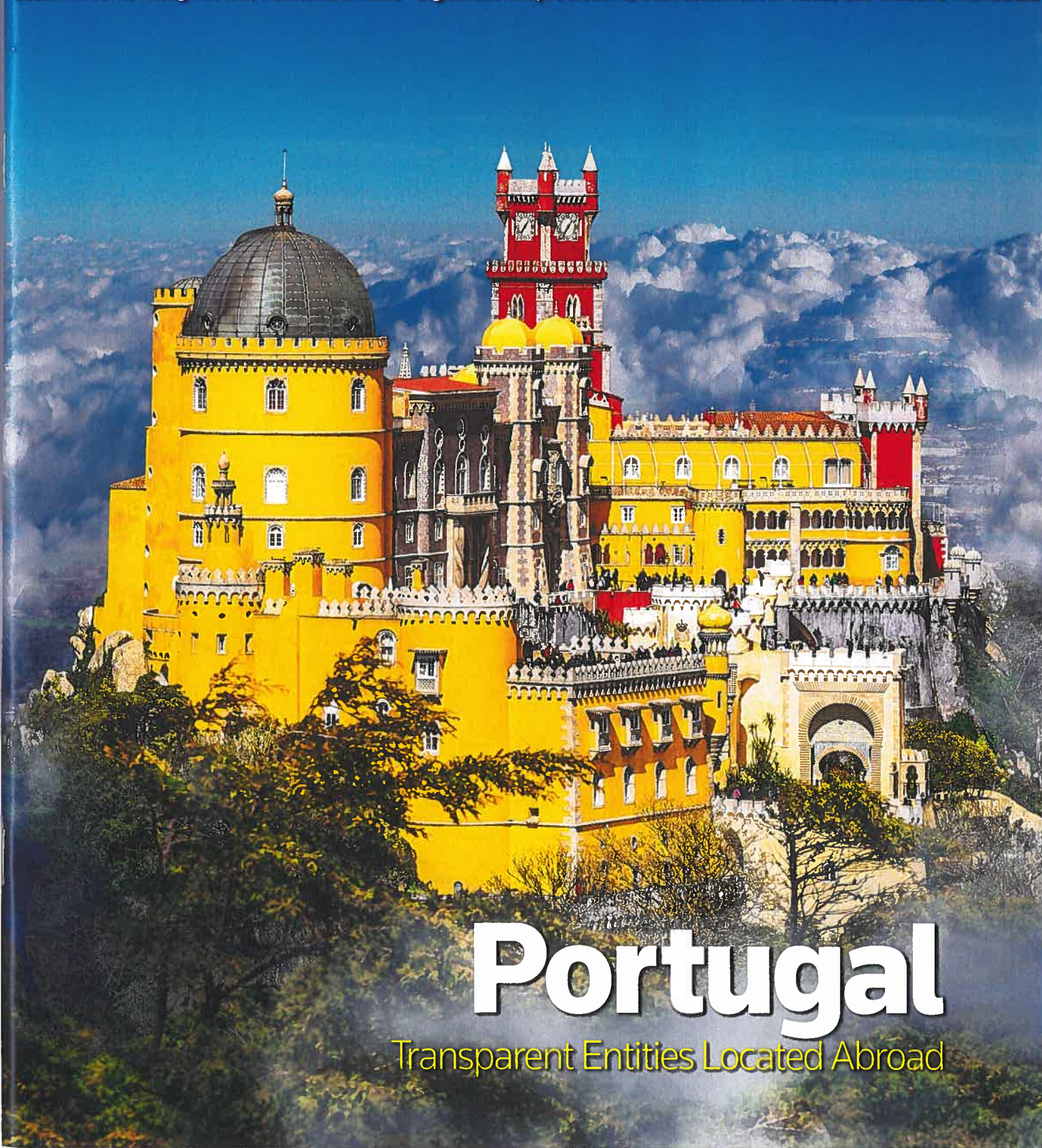


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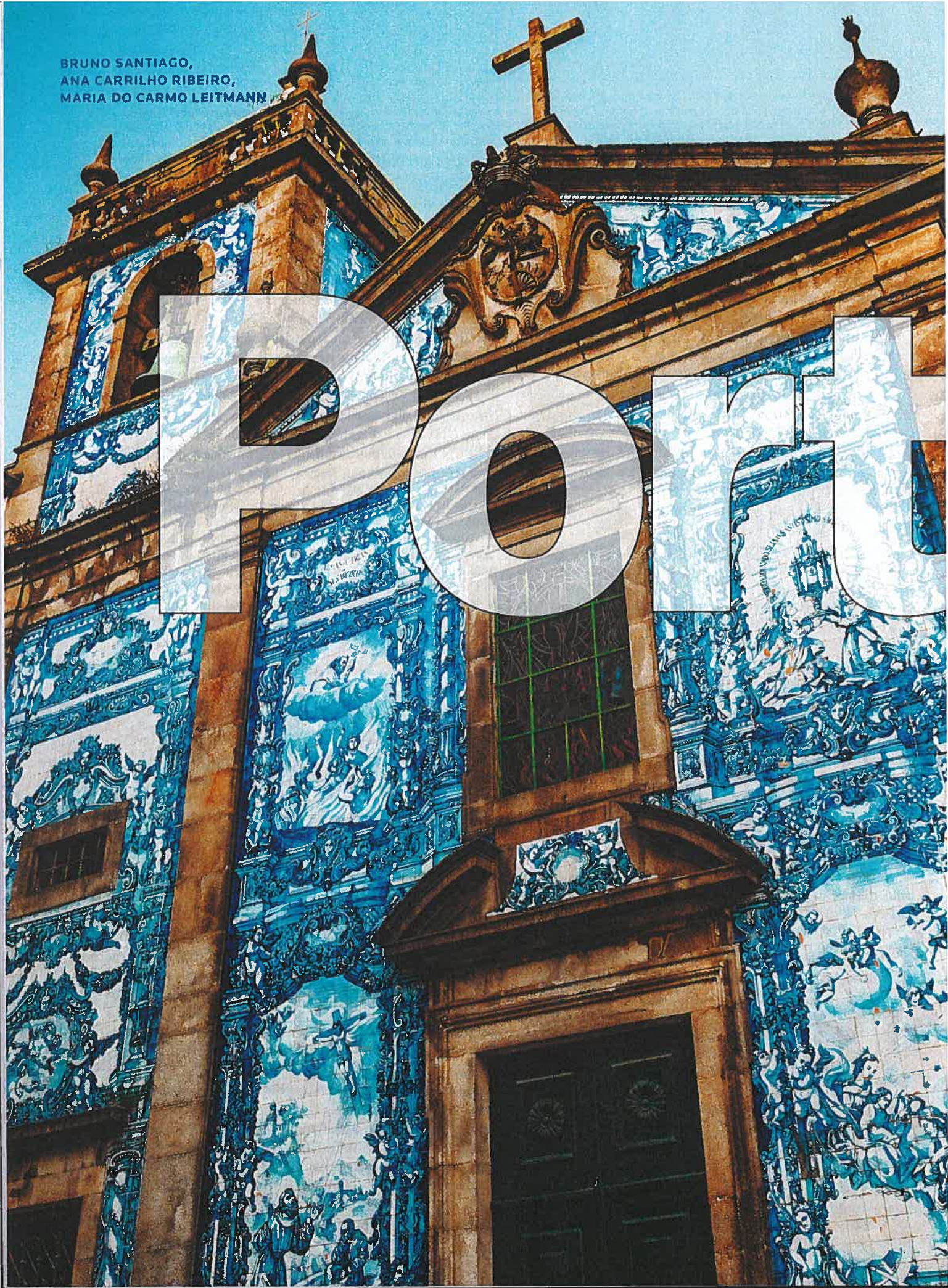


Portugal

Transparent Entities Located Abroad

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POPEL



The best understanding seems to be the one that respects and accepts the qualification of the entity made by the source State.

Ugala

Taxation of **Transparent Entities Located Abroad**

In this article, we will analyse the concept of tax transparency and the different tax treatment associated to such entities in an international context. We will pay special attention to the taxation in Portugal regarding the income from and paid to foreign-law partnerships taking into consideration the international developments in these matters, as well as to suggest a new interpretative approach to the analysis of the

subject. Due to the plethora of different realities at the international level that can be covered by tax transparency regimes, the present analysis will be limited to vehicles commonly referred to as partnerships and similar entities, not covering other vehicles nor entities such as trusts, foundations, joint ventures, associations, cooperatives and collective investment vehicles or undertakings that deserve a dedicated treatment.¹