



International Tax Terminology Word Puzzles

Note to Project Partners -

IO1 (international taxation) requires awareness of tax-technical terms and we need to familiarize your students with this terminology *before the ISP*. This could be fun, informative and a great team-building exercise!

Whether you arrange a live workshop in your University or a virtual one will be up to you and your circumstances, but your respective small groups of students should work together to solve these puzzles.

There are three complimentary puzzles to solve: a cross-word, a word scramble and a word search. Variations of word challenges for the same terms may serve as useful aids in unlocking answers on other puzzles, as well as introducing additional challenges and facilitating team-building. Let your students decide how they will approach these challenge together as a team!

The solutions to the puzzles are available to facilitators, should you need them. 😊

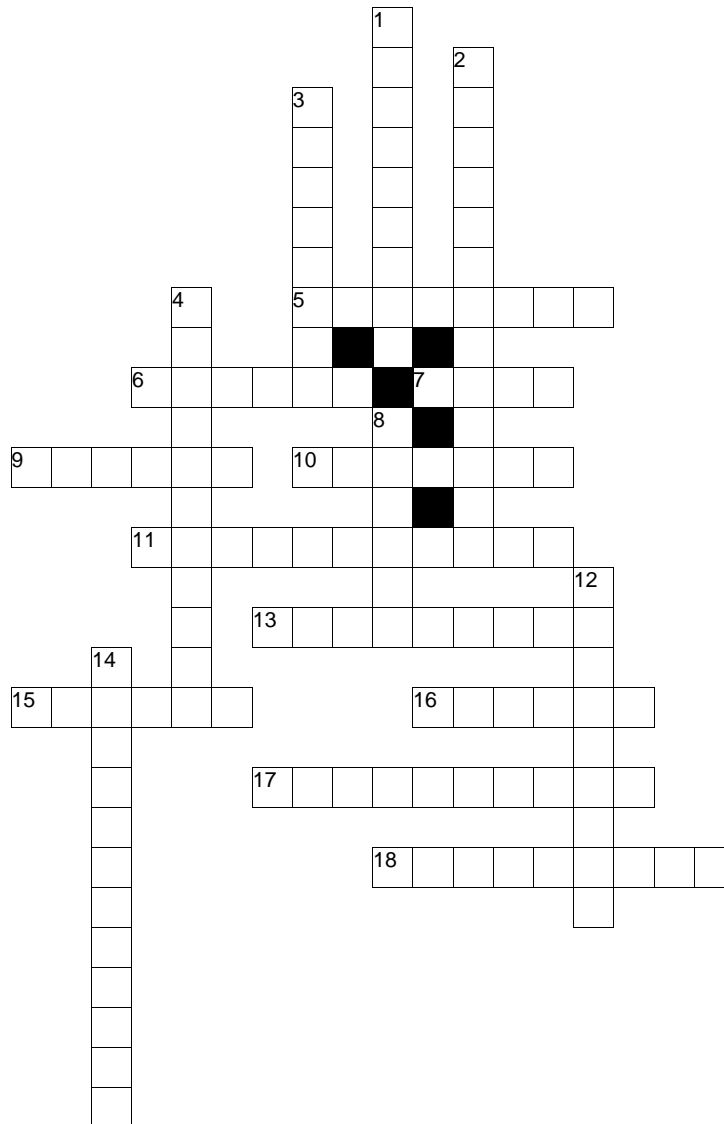
Please provide written feedback on how these puzzles worked as a learning tool and as an icebreaker. Your feedback as facilitators and your students' feedback as participants should be captured on the checklist provided with the 'Road Map' Letter to Project Partners.

Enjoy!

Phyllis Alexander (IO1 Lead)



International Tax Terminology - Crossword



Across

5. The kind of residency test that considers the place of effective management.
6. A bilateral tax agreement.
7. Individuals, corporations, income, gains, profits comprise a State's tax... (what?)
9. A tax system that taxes its residents on world-wide income and non-residents on locally-sourced income.
10. Shifting profits, legally or illegally, from a State is known as base... (what?)
11. A State's power over its subjects and territory reflect it's... (what?)
13. Taxes divided by accounting profits is what kind of tax rate?
15. The type of taxation when two States are taxing the same income or gains.
16. A method of relieving double taxation.
17. A treaty provision aimed at resolving dual residency disputes between two states.
18. The head-line tax rate of a State is also referred to as its (what) tax rate?

Down

1. A method of relieving double taxation.
2. A common legal test of residency for persons other than individuals: Place of ... (what?)
3. The title of Article 4 of the OECD Model Tax Convention.
4. A Host-State may tax persons on income, gains and profits derived from sources within that State. This is the basis of what kind of taxation?
8. Investment or portfolio income is known to be highly... (what), which means it can easily move to lower tax jurisdictions.
12. A State may retain world-wide taxing rights over its (what?)
14. The extent to which a State may tax is known as it's... (what?)



International Tax Terminology - Word Scramble

1. BESA _____
2. TEGESIRVONY _____
3. OJTDUNRCIISI _____
4. OOENSRI _____
5. SSDEETIRN _____
6. RAIRITERLOT _____
7. FVITEEFEC _____
8. TSAOYRUTT _____
9. ARYTET _____
10. CAOINORPNIROT _____
11. CNOEMICO _____
12. OULEDB _____
13. EESDITNR _____
14. HBYIDR _____
15. KEEEIRTARB- _____
16. IRDECT _____
17. NTXIEMEOP _____
18. MELIOB _____



International Tax Terminology - Word Search

o l i s u m x y c r d a k e i n t
o t s d r e s i d e n t l n i o f
m i f o u k i u l p g i n o p b d
u e d u p c f p e r b j o i g k r
n b s b m r v c g o x u i t f t i
g r o l r e b p m t c r t p v o s
m e v e r d g t r d c i a m l x y
m a e l v i y e s v i s r e a m b
t k r s r t a x t e m d o x i s u
o e e g i t v k n v o i p e r t d
y r i n y h t a e i n c r r o a i
n t g e o l l y d t o t o g t t r
g b n o s i g g i c c i c b i u b
m n t b j t s t s e e o n g r t y
x e y a y u a o e f e n i t r o h
p y i s n v u a r f n e j v e r j
x a f e c m u n v e i t r m t y s

*mobile
incorporation*

*exemption
treaty*

*credit
statutory
jurisdiction*

*tie-breaker
effective*

*hybrid
territorial
sovereignty*

*resident
residents
base*

double

*economic
erosion*