



STARR INTERNATIONAL COMPANY, INC., V. UNITED STATES OF AMERICA BY UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA The District Court of Columbia dealt with the issue whether Starr International Company Inc (hereinafter referred as “Starr” for brevity) is eligible for lower tax rate on dividends it receives from US sources applying the United States and Switzerland bilateral tax treaty and whether its recent relocation to Switzerland was motivated by tax reasons and therefore fails the principal purpose test. Starr’s History, Corporate Structure, and Previous Relocations Starr International (hereinafter referred as “Starr” for brevity) was founded in 1943 by Cornelius Vander Starr. It was initially incorporated in the Republic of Panama, with a objective of developing a worldwide n.....