Principles International Taxation Third Edition

Principles of International TaxationInternational Tax PrimerInternational Tax Aspects of Sovereign Wealth InvestorsAdvanced Introduction to International Tax LawInternational Taxation of Low-Tax Transactions [2009] - High-Tax JurisdictionsInternational Taxation of Trust IncomeEssays on International TaxationBeneficial Ownership in International Tax LawExploring the Nexus Doctrine In International Tax LawInternational Tax GlossaryInternational Tax Treaties of All NationsBRICS and International Tax LawInternational Tax PlanningPractical International Tax PlanningMultilateral Tax TreatiesUnited States International TaxationInternational Tax AgreementsAnnual Institute on International TaxationProceedings of the Annual Conference on Taxation Held Under the Auspices of the National Tax AssociationInternational Tax Summaries, 1986 Lynne Oats Brian J. Arnold Richard Snoeij Reuven S Avi-Yonah Dennis Campbell Mark Brabazon Dhruv Sanghavi Angelika Meindl-Ringler Ajit Kumar Singh Susan M. Lyons Walter H. Diamond Peter Antony Wilson William C. Gifford Marshall J. Langer Helmut Loukota Philip F. Postlewaite Institute on International Taxation National Tax Association Coopers & Lybrand

Principles of International Taxation International Tax Primer International Tax Aspects of Sovereign Wealth Investors Advanced Introduction to International Tax Law International Taxation of Low-Tax Transactions [2009] - High-Tax Jurisdictions International Taxation of Trust Income Essays on International Taxation Beneficial Ownership in International Tax Law Exploring the Nexus Doctrine In International Tax Law International Tax Glossary International Tax Treaties of All Nations BRICS and International Tax Law International Tax Planning Practical International Tax Planning Multilateral Tax Treaties United States International Taxation International Tax Agreements Annual Institute on International Taxation Proceedings of the Annual Conference on Taxation Held Under the Auspices of the National Tax Association International Tax Summaries, 1986 *Lynne Oats Brian J. Arnold Richard Snoeij Reuven S Avi-Yonah Dennis Campbell Mark Brabazon Dhruv Sanghavi Angelika Meindl-Ringler Ajit Kumar Singh Susan M. Lyons Walter H. Diamond Peter Antony Wilson William C. Gifford Marshall J. Langer Helmut Loukota Philip F. Postlewaite Institute on International Taxation National Tax Association Coopers & Lybrand*

the book provides a clear introduction to international taxation and presents its material in a global context explaining policy legal issues and planning points central to taxation issues primarily from the viewpoint of a multinational group of companies it uses examples and diagrams throughout to aid the reader s understanding and offers more in depth material on many important areas of the subject traditionally published every 2 years in both print and digital formats this content is a core requirement for student reading lists at both undergraduate and post graduate level fully updated to cover all new tax legislation and developments in light of the oecd beps project implementation key areas to be included in this new edition are changes proposed by beps 2 0 in relation to taxation and the digital economy including pillar two and the proposed new un model article 12b further progress on the implantation of oecd base erosion and profit shifting implementation including an update on the implementation of beps recommendations including artificial avoidance of permanent establishment status and prevention of treaty abuse the implementation of transfer pricing documentation and country by country reporting multilateral instrument implementation the impact of covid 19 on international taxation further developments in european direct taxation including the transparency package directives on anti tax avoidance and the common corporate tax base and state aid cases apple in particular and updates to the directive on administrative cooperation and the new communication on business taxation for the 21st century proposals in relation to the taxation of digital business in particular the oecd s unified approach and the un modifications to the model double taxation convention proposals for a global minimum corporate tax rate to curb base erosion and tax competition

international tax primer provides an introduction to the policies that countries seek to advance with their international tax rules with numerous examples drawn from the practices of both developed and developing countries this third edition has been expanded substantially due to the major developments that have occurred since the second edition of this indispensable resource appeared in 2004 not least the fact that innumerable smalland medium sized firms as well as individuals now engage in cross border transactions that cause them and their tax advisers to confront international tax issues on a regular basis moreover as the countries of the world have become increasingly integrated economically the importance of the major issues that a country must confront in designing its international tax rules and in coordinating those rules with the tax systems of its trading partners has mushroomed the book strikes a balance between the specific and the general by illustrating the funda mental principles and structure of international tax with frequent reference to actual practice in a variety of countries coverage includes the following role of the tax adviser in planning international transactions taxation of residents on foreign income and of non residents on domestic income mechanisms used to mitigate the risks to taxpayers of international double taxation transfer pricing rules to prevent the avoidance of tax by multinational corporations anti avoidance measures dealing with tax havens treaty shopping and other offensive tax planning activities overview and analysis of the provisions of bilateral tax treaties and the oecd and un model treaties on which they are generally based and challenges posed by taxation of income derived from the digital economy new material in the third edition includes analysis of the oecd s initiative against base erosion and profit shifting beps tax aspects of hybrid entities and financial instruments and taxation of fees for technical services as proposed under the un model treaty although of greatest value to tax practitioners and government officials confronting interna tional tax for the first time this book is sure to continue in use by tax professionals at every level of experience and on a worldwide basis

an increasing number of states have entered the market looking to invest resources in foreign assets this emergence of states acting as investors managing the wealth of a nation and competing in the marketplace with private investors has attracted growing and wide attention this book is the first in depth analysis of the international tax aspects of sovereign wealth investors and serves as a comprehensive guide to designing tax policy from a source state perspective toward inbound sovereign wealth investment drawing on a wide range of relevant sources including international instruments domestic tax legislation administrative practice international case law and the writings of highly qualified publicists the author fully addresses the following aspects of the subject the definition functions legal form governance home state tax status etc of sovereign wealth investors tax policy considerations and objectives i e neutrality equity and international attractiveness from a source state perspective vis à vis foreign sovereign wealth investors and the potential impact of the sovereign immunity principle bilateral tax treaties and european union law on source states ability to achieve these tax policy objectives in relation to foreign sovereign wealth investors the conceptual framework developed by the author will greatly assist source states in introducing new tax policy or in evaluating or reconsidering their existing tax policy vis à vis foreign sovereign wealth investors in addition practitioners academics and home states of sovereign wealth investors will welcome this first authoritative analysis of an important but insufficiently understood subject in international tax

this thoroughly revised third edition of the advanced introduction to international tax law provides an incisive overview of the key issues surrounding taxation and international law reuven s avi yonah explores the nuances of varying taxation systems using relevant and current case studies

2009 release international taxation of low tax transactions high tax jurisdictions a three volume set with nearly 1 200 pages offers tax specialists from north and south america europe asia and the pacific and the middle east who examine the treatment by high tax countries of transactions originating from and holdings based in low tax jurisdictions providing an essential tool for practitioners dealing with the crossborder movement of capital and other assets the publication is replaced by updated volumes annually order low tax jurisdictions volumes i and ii to complete the set a 25 discount applies to a subscription for three years of updates discounts are applied after purchase by rebate from publisher

this book identifies a set of principles and corresponding tax settings that countries may apply to cross border income derived by through or from a trust and will appeal to international tax practitioners administrators policymakers academics and students

fiscally transparent entities and tax treaty eligibility shefali goradia triangular cases the neglected problem in tax treaty law michael lang can tax treaty entitlement provisions for hybrid entities be refined dhruv sanghavi non discrimination provisions in tax treaties ajay vohra two to tango a dance of substance and form bijal ajinkya deconstructing principal purpose test under article 7 of mli mukesh butani preventing treaty abuse in the context of multilateral instrument dinesh kanabar and saurabh shah taxation of digital economy the journey india and across the world daksha baxi digitalisation of the economy our perspective on the oecd s unified approach vikram chand reflections on the 2019 oecd proposal on pillar one guglielmo maisto implementation of beps and amendments to section 9 radhakishan rawal public international law object and purpose mli beps and the oecd model tax convention clive m baxter tax laws through a constitutional prism arvind p datar tax policy as a tool to enable impact investment and improve csr targeting meyyappan nagappan and nehal binani tax system design an analysis of some design choices made by the indian income tax act 1961 shreya rao through the looking glass resolving tax disputes by arbitration under a bilateral investment treaty h david rosenbloom

in international tax law the term beneficial ownership refers to which parties involved in a cross border transaction are entitled to tax treaty benefits however determining beneficial ownership is a complex and often disputed issue subject to different meanings in different countries archival research on its early use in tax treaties and in the developing oecd model reveals that its meaning has changed dramatically over the decades leading to new interpretations significantly affecting current tax practice and scholarship this book dedicated to establishing how beneficial ownership should ideally be interpreted compares the use and interpretation of benefi cial ownership both current and historical in a wide range of national jurisdictions as well as the eu ultimately shedding a clearer light than has heretofore been available on the meaning of the term in her very thorough analysis of the application of beneficial ownership the author touches on such aspects as the following historical development of the beneficial ownership requirement as used in tax treaties and in the oecd model tax convention on income and on capital rules of double taxation conventions application of the oecd s action plan on base erosion and profit shifting beps the problem of so called white income use of the substance over form principle attribution of income rules and the role of agents nominees and conduit companies specific analysis of the use and interpretation of beneficial ownership in a domestic law and treaty context in numerous jurisdictions with particular emphasis on the united kingdom australia the united states and germany is a major feature of the presentation as a thorough guide to determining whether a person claiming tax treaty benefits is the true owner and which parties are excluded from treaty benefits and to what extent this book will be of immeasurable value to lawyers tax authorities policymakers and other professionals working with taxable international transactions of any kind

in an age when cross border business transactions are increasingly effected without the transference of physical products revenue concerns of states have led to a multitude of tax disputes based on the concept of nexus this important and timely book is the most authoritative to date to discuss one of the major tax topics of our time the question of how taxing rights on income generated from cross border activities in the digital age should be allocated among jurisdictions demonstrating in prodigious depth that it is the economic nexus of the tax entity or activity with the state and not the physical nexus which meets the jurisdictional requirement the author a leading authority on this area who is a senior commissioner of income tax and a member of the dispute resolution panel of the government of india addresses such dimensions of the subject as the following whether a strict territorial nexus as a normative principle is ingrained in source rule jurisprudence detailed scrutiny of such classical doctrines as benefit theory neutrality theory and internation equity comparative critique of the organisation for economic co operation and development oecd and united nation un model tax treaties whether international law and customary principles mandate a strict territorial link with the source state for the assumption of tax jurisdiction whether the economic nexus based tax jurisdiction and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process and whether retrospective tax legislation breaches the principle of constitutional fairness the book offers a politically informed analysis of the nexus principle and balances the dynamics of physical presence and economic nexus standards based on an in depth survey of the historical evolution of judicial pronouncements and international practices in this regard dr singh s book exposes an urgently needed missing link in the international source rule literature and takes a giant step towards solving the thorny question of appropriate tax apportionment it sheds brilliant light on the policies states may adopt when signing new tax treaties so that unintended results may be foreseen and avoided tax practitioners taxation authorities and academic researchers in the field of international tax law and policy will greatly appreciate the book s forthright enhancement of the ability to defend challenges based on the nexus doctrine

the ibfd international tax glossary is currently in its third revised edition since the first edition was published on the occasion of the ibfd s 50th anniversary in 1988 this definitive authoritative desk reference has been continuously expanded updated to reflect the changes taking place in international tax investment the international tax glossary provides the broadest possible coverage of the language of taxation the first part of this book gives clear concise definitions in english of more than 2 000 tax terms the second part gives an alphabetical listing of 400 english terms from the first part of the book with their french german spanish equivalents naturally the international tax glossary provides accurate descriptions of all those traditional terms that confuse those new to or unfamiliar with tax however it also looks at the more exotic terms that leave even those with many years of experience in the profession guessing about their exact meaning such as bed breakfasting the practice of selling shares late in the day repurchasing them the next day in order to establish a loss or to offset a capital gain wash sale a tax avoidance device whereby a person claims a loss on the sale of securities but has in fact acquired or contracted to do so substantially similar or identical securities olim an israeli term for new immigrants who are given various tax benefits rort an australian term denoting the deliberate blatant exploitation of an opportunity in an improper if not technically illegal manner alcabala an old spanish turnover tax levied on the sales price or exchange value of tangible property the listing of terms with their subscriptions is extensively cross referenced indicating similar or related terms as well as contrasting terms

with the ongoing expansion of outbound foreign direct investment fdi in the countries representing the brics economic bloc brazil russia india china and south africa and with all of them at the same time listed among the top seven countries plagued by tax evasion and avoidance in the guise of illicit out ows the ve governments both individually and through cooperative initiatives have devised new international tax strategies that are proving to be of great interest and value to other countries both developing and developed the core of these strategies addresses the necessity of stemming the out ow of revenue while strongly supporting fdi both inbound and outbound while complying with international obligations including those arising from human rights laws this book is the rst in depth commentary on this new and evolving area of international tax law the detailed analysis covers the entire eld of brics international tax law considering topics such as the following information exchange procedures and pitfalls response to the oecd s base erosion and pro t sharing beps initiative role of bilateral and multilateral double taxation conventions including the multilateral instrument and the bilateral investment treaties thin capitalization transfer pricing controlled foreign corporation rules shortcomings related to authorities limited manpower international audit and investigation procedures the brics approach to residence and mandatory and binding arbitration and the brics approach to shaping the developing world s international tax system notably the author personally conducted interviews with senior international representatives of the brics tax authorities as well as with leading brics academics and practitioners tax cases together with human rights and investment cases and administrative guidelines in all ve countries are also included in the analysis the study concludes with recommendations for improving each of the ve countries tax law and procedures especially in the area of dispute resolution the author s goal is to extend the existing body of knowledge of the brics international tax laws in order to assist in developing an understanding of the brics approach to dealing with evasion and avoidance an approach which facilitates both outbound and inbound fdi simpli es tax authority administration and establishes a basis for resolving international disputes which is compatible with sovereignty in achieving this objective the author has produced a major work that is of immeasurable value to tax advisers government and governance of cials academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities

the book is a result of a research project conducted at the department for austrian and international tax law at the university of economics and business administration in vienna the project s aim was to produce a draft multilateral tax treaty modelled on the oecd model income tax convention whilst examining in detail difficulties that arise in connection with the multilateralisation of the oecd model the expert papers also present a detailed analysis of the arguments for and against the conclusion of a multilateral tax treaty and of the various european law issues that arise in this context

each volume beginning with volume 2 includes list of papers published in preceding volumes

presented in this book is a current overview of the tax systems of 98 countries in which member and associated firms of coopers and lybrand international have practice offices or correspondent firms

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