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capturing the core challenges faced by the international tax regime this timely research handbook assesses the impacts of these challenges on a range of stakeholders evaluating various paths to reform at a time when international tax policy is a topic high on politicians agendas

deftly navigate income taxes and tax preparation j k lasser's your income tax professional edition 2016 offers individual taxpayers and tax professionals the latest most up to date tax information completely annotated this authoritative text guides you toward the case law irs code sections and regulations that support the content which is presented in an approachable yet comprehensive manner additionally this best selling resource delivers tax saving advice for maximizing deductions and sheltering income through hundreds of examples you explore how to apply tax laws to individual tax payers allowing you to create effective tax strategies that align with regulations finally special features throughout the content call your attention to important concepts such as icons that highlight new tax laws irs rulings court decisions filing pointers and planning strategies taxes are extremely complicated whether

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the power of a country to freely design its tax system is generally understood to be an integral feature of sovereignty however as an inevitable result of globalization and income mobility one country s exercise of tax sovereignty often overlaps interferes with or even impedes that of another in this collection of essays internationally respected practitioners and academics reveal how the oecd s base erosion and profit shifting beps initiative although a major step in the right direction is insufficient to resolve the tax sovereignty paradox each contribution deals with different facets of a single topic how tax sovereignty is shaped in a post beps world the contributors provide in depth analysis of such relevant issues as the following by multilateral cooperation and soft law consensus are the preferred solutions to a loss of autonomy over national tax policy how digital commerce has upended traditional notions of source and residence why residence and source continue to be the two essential building blocks of tax sovereignty and the backbone of the international tax system how developing countries can take advantage of the new international tax architecture to ensure that their voices are truly shaping the standards and transfer pricing reform collectively the authors provide an authoritative commentary on the necessary preconditions for exercising the power to tax in today s world their perspectives and recommendations will prove of great value to all policymakers legislators practitioners and academics in the international taxation arena

taxation and zakat on islamic finance instruments feature essays covering islamic finance practice and the tax hurdles faced in different jurisdictions the book highlights how the distinguishing features in islamic finance do not hamper the economic purpose of most product structures therefore it makes a strong case for according tax neutrality for a level playing field enabling access to

finance in developing countries fostering financial inclusion of voluntarily excluded faith conscious people and bringing competitiveness to the financial industry this book gives an account of the taxation framework in a diverse set of regions and countries and provides a comparative look to see how and where progress is made and how different countries were able to have assimilation at a greater speed than others the book also attempts to highlight the ground realities and the common issues faced in current practice it attempts to be relevant for active policy making in the current scenario by giving a detailed and up to date account of developments in the taxation and regulatory framework for islamic finance in major regions where islamic finance has a greater presence and where the potential for future growth is high the book gives due coverage to the taxation issues arising in islamic banking and islamic capital markets as well as how to apply a unique islamic approach to curb the concentration of wealth through the institution of zakat in contemporary economies and financial instruments

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