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KEY=CHAPTER - CUMMINGS BRAIDEN

INTRODUCTION TO INTERNATIONAL TAX IN CANADA, 9TH EDITION

INTERNATIONAL TAX POLICY

BETWEEN COMPETITION AND COOPERATION

Cambridge University Press *Explains why perfecting, rather than curbing, interstate competition would make international taxation both more efficient and more just.*

INTERNATIONAL TAX AS INTERNATIONAL LAW

AN ANALYSIS OF THE INTERNATIONAL TAX REGIME

Cambridge University Press *This book explains how the tax rules of the various countries in the world interact with one another to form an international tax regime: a set of principles embodied in both domestic legislation and treaties that significantly limits the ability of countries to choose any tax rules they please. The growth of this international tax regime is an important part of the phenomenon of globalization, and the book delves into how tax revenues are divided among different countries. It also explains how U.S. tax rules in particular apply to cross-border transactions and how they embody the norms of the international tax regime.*

INTERNATIONAL TAXATION AND MULTINATIONAL ACTIVITY

University of Chicago Press *Because the actions of multinational corporations have a clear and direct effect on the flow of capital throughout the world, how and why these firms behave the way they do is a major issue for national governments and their policymakers. With an unprecedented ability to adjust the scale, character, and location of their global operations, international corporations have become increasingly sensitive to the kind and degree of tax obligations imposed on them by both host and home countries. Tax rules affect the volume of foreign direct investment, corporate borrowing, transfer pricing, dividend and royalty payments, and research and development. National governments that tax the profits of international firms face important challenges in designing tax policies to attract them. This collection examines the global ramifications of tax policies, offering up-to-date, theoretically innovative, and empirically sound perspectives on a problem of immense significance to future economic growth around the globe.*

INTERNATIONAL TAX REFORM PART 1, REPORT OF THE CONSULTATIVE COMMITTEE

This document is the first part of the report on the introduction of international tax measures by the Consultative Committee on Full Imputation and International Tax Reform. The report sets out the major building blocks of the regime recommended by the committee following its review of the regime contained in the Consultative Document and the many public submissions received. The major recommendation is that the branch-equivalent method of taxation should apply in respect of New Zealand residents' interests in foreign companies only where there is control. Where there is not control, the comparative value method of taxation should apply, but only to a limited range of investments (foreign investment funds). To streamline the operation of the branch equivalent method and reduce compliance costs, an exemption is recommended for taxpayers having interests in entities that are in designated countries and that do not benefit from significant tax preferences. Transitional arrangements are also recommended.

INTERNATIONAL TAX POLICY AND DOUBLE TAX TREATIES

AN INTRODUCTION TO PRINCIPLES AND APPLICATION

IBFD

ADVANCED INTRODUCTION TO INTERNATIONAL TAX LAW

SECOND EDITION

Edward Elgar Publishing *This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax Avoidance Package, and the US Tax Cuts and Jobs Act.*

INTERNATIONAL COMPANY TAXATION AND TAX PLANNING

The massive and growing increase in international trade and investment make it increasingly important for corporate counsel and tax practitioners to understand the complexity of tax systems worldwide and to plan for optimal specific arrangements in each cross-border business operation. International tax planning stands to be enormously enhanced by the kind of analysis presented in this one-of-a-kind book, combining as it does detailed information on tax law in scores of jurisdictions and practical guidance on international tax planning approaches.

TAXING PROFIT IN A GLOBAL ECONOMY

Oxford University Press *The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becoming increasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit and the allocation of taxing rights over such profit amongst countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly/fully to the location of relatively immobile factors: shareholders or consumers. Stepping back from current political debates on combatting profit shifting and how taxing rights over the profits of the digitalized economy should be allocated, this book undertakes a fundamental review of the existing international system of taxing business profit. It argues that the existing system is fundamentally flawed, and that there is a need for radical reform.*

BENEFICIAL OWNERSHIP IN INTERNATIONAL TAX LAW

Kluwer Law International B.V. *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 beneficial 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.*

EXPLORING THE NEXUS DOCTRINE IN INTERNATIONAL TAX LAW

Kluwer Law International B.V. *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 international 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.

MLI MADE EASY

Kluwer Law International B.V. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) provides an innovative approach to enable countries to swiftly modify their bilateral tax treaties in order to implement measures developed in the course of the Base Erosion and Profit Shifting (BEPS) Project. MLI, the first successfully concluded multilateral tax treaty, provides jurisdictions with the tools they need to ensure that profits are taxed where economic activities generating the profits are performed, while at the same time giving businesses greater certainty. MLI Made Easy makes it easier to get a complete grasp of this swift but complex modification process of tax treaties. This first and only self-contained book offers an unmatched article-by-article discussion of the MLI with an abundance of practical examples, diagrams, and flowcharts to make the information easier to understand and apply. Focusing on measures to combat tax evasion and abuse of tax treaties arising due to artificial avoidance of a permanent establishment status, hybrid mismatch arrangements, and other aspects of taxation, the book includes an in-depth discussion of the following and more: how specific gaps in existing bilateral tax treaties are addressed by the MLI; positions taken by selected jurisdictions and their impact on treaties; compatibility clauses, notification clauses, opting-in mechanisms, alternative provisions, and reservations; experiences in the course of implementation of the MLI; misconceptions and lingering doubts in respect of various substantive and procedural provisions of the MLI; interaction between the principal purpose test and simplified limitation on benefits; improving dispute resolution; and meaning of the phrases 'on or after', 'other taxes', and interpretational issues in entry into effect provisions. Adopted by a majority of jurisdictions worldwide, MLI preserves the tax sovereignty of its Parties and has been successful in overcoming barriers to the conclusion of a worldwide multilateral tax treaty. Because this easy-to-use book immensely facilitates understanding and application of the treaty measures developed in the course of the BEPS Project, it will be of immeasurable use to practitioners and other professionals engaging in international taxation, as well as to taxation authorities and interested academics in any part of the world.

THE PUBLIC INTERNATIONAL LAW OF TAXATION

TEXT, CASES AND MATERIALS

Kluwer Law International B.V. The phenomenal internationalization of taxation occurring in recent years has called for a second edition of this classic handbook. Even though a quarter of a century has passed, the farsighted first edition has remained in constant use worldwide and has even grown in importance. Now it has been thoroughly updated by the author, who has brought his piercing insight to bear on the current world of international tax law while retaining the book's practical format, structure of primary materials, and detailed commentary. Emphasizing the need for an international consciousness in relation to issues of taxation, Professor Qureshi focuses extensively on the problems associated with fiscal jurisdiction, international constraints in domestic taxation, double taxation, and tax evasion and avoidance. In particular the following are covered: treaty law with specific reference to taxation; fiscal aspects of international monetary, investment, and trade law; enforcement of international tax claims; exchange of information; assistance in recovery of tax claims; mechanisms for the resolution of international tax disputes; base erosion and profit shifting in the framework of public international law; and contribution of international institutions to fiscal capacity development. Assimilating in one source the basic materials in public international law germane to taxation – including cases, texts of international agreements, discourse in secondary sources, and incisive commentary, all updated to the present – this new edition of the most authoritative and important book in its field will be of immeasurable value to tax practitioners worldwide, national taxation authorities, international institutions, and the international tax community more generally.

U.S. TAX GUIDE FOR ALIENS

FOR USE IN PREPARING ... RETURNS

INTERNATIONAL TAX PRIMER

As countries worldwide have become more economically integrated, the importance of international taxes has grown significantly, especially in countries formerly part of the Soviet Union or the Soviet bloc. The authors of this book worked with the OECD in conducting seminars on international tax for tax officials in these countries. In *International Tax Primer*, they address international aspects of income taxation in particular countries, emphasizing tax treaties and other cooperative arrangements which help coordinate countries' income tax systems with the tax systems of their trading partners. *International Tax Primer* strikes a balance between the specific and the general by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries. Coverage includes: the role of the tax adviser, tax planning techniques, international double taxation, anti-avoidance rules, and an overview and analysis of tax treaties. The work also offers such practical features as: an extensive glossary of international tax terms; and a selected bibliography of international tax reference materials, including a list of periodicals devoted to international tax. Students, government officials, and tax practitioners who may be confronting international tax issues for the first time, as well as experienced international tax practitioners, will find *International Tax Primer* a helpful articulation of the fundamental principles that arise again and again in this field. It works as both an introduction and a refresher in an area where issues often prove more complex than they seem and where a return to the basics is often the most helpful means of untangling a multi-layered problem.

PRINCIPLES OF INTERNATIONAL TAXATION

A&C Black This superb book will guide the reader through the key issues and practical aspects of international tax practice. It demonstrates how different global tax systems interact and how to prevent paying more tax than necessary. The basic principles of each aspect of international taxation are outlined and then examined in greater depth and detail. This updated third edition includes coverage of both UK and EU legislation and regulation, as well as the key cases and rulings. Complicated double taxation concepts are clearly illustrated with examples and diagrams to help the reader quickly understand how they'll apply in practice. Examples of policies adopted in other countries are included, along with specialist commentary and guidance.

COORDINATION AND COOPERATION

TAX POLICY IN THE 21ST CENTURY

Kluwer Law International B.V. Series on International Taxation #81 The tax landscape today looks dramatically different from how it appeared even a generation ago. Ongoing sweeping changes in information technologies, massive economic downturns, unforeseen catastrophes such as the global pandemic that hit the world in 2020, and ever more sophisticated methods of tax evasion and avoidance are only some of the factors that have perplexed and even confounded tax authorities. This important book provides a comprehensive overview of the global tax challenges confronting tax policy today, with insightful contributions by both well-known tax experts and fresh new voices in the field. The authors address such critical issues as the following: international tax reform initiatives; effects of climate change; tax justice in times of crisis; international tax cooperation; taxing multinationals; role of tax havens; participation and collaboration of developing countries; the growing presence of artificial intelligence and robots; prospects for a green economic recovery; and tax ethics and social inclusiveness. The contributions originated with the groundbreaking tax summit TaxCOOP2020, held online at the peak of the Covid-19 pandemic in October 2020. At a time when tax policy seems poised at the dawn of a fundamental transformation, this inestimable volume will be welcomed by tax practitioners and academics, concerned government officials, businesspeople, international organizations, and non-governmental organizations (NGOs), all of whom will here have access to a variety of points of view and innovative approaches to the future direction of taxation.

THE EFFECTS OF TAXATION ON MULTINATIONAL CORPORATIONS

University of Chicago Press The tax rules of the United States and other countries have intended and unintended effects on the operations of multinational corporations, influencing everything from the formation and allocation of capital to competitive strategies. The growing importance of international business has led economists to reconsider whether current systems of taxing international income are viable in a world of significant capital market integration and global commercial competition. In an attempt to quantify the effect of tax policy on international investment choices, this volume presents in-depth analyses of the interaction of international tax rules and the investment decisions of multinational enterprises. Ten papers assess the role played by multinational firms and their investment in the U.S. economy and the design of international tax rules for multinational investment; analyze channels through which international tax rules affect the costs of international business activities; and examine ways in which international tax rules affect financing decisions of multinational firms. As a group, the papers demonstrate that international tax rules have significant effects on firms' investment and other financing decisions.

THE INTERNATIONAL TAXATION SYSTEM

Springer Science & Business Media International taxation is a vital issue for a growing number of business and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The *International Taxation System* provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. They each provide brief, structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique, very readable, guide to the field. While this text is aimed at masters or advanced undergraduate level students, it will also be of interest to those requiring a professional understanding of the topic. Each chapter introduces a different aspect of the international taxation system, explains the important issues to be understood in each case and provides suggestions for discussion and further reading.

U.S. INTERNATIONAL TAX

CORE CONCEPTS

Wiley

INTERNATIONAL COMPANY TAXATION

AN INTRODUCTION TO THE LEGAL AND ECONOMIC PRINCIPLES

Springer Science & Business Media The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double taxation, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting. International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zfbf)* and *Schmalenbach Business Review (sbr)* and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

TAXING CRIME

A WHOLE-OF-GOVERNMENT APPROACH TO FIGHTING CORRUPTION, MONEY LAUNDERING, AND TAX CRIMES

World Bank Publications *Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes* examines how tax audits and investigations can lead to uncovering white-collar crime and how investigations of corruption can, in turn, lead to prosecutions of tax evasion or recovery of unpaid taxes. Prepared jointly by the World Bank and the United Nations Office on Drugs and Crime (UNODC) Stolen Asset Recovery Initiative (StAR) and the Global Tax Policy Center at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business, this report offers analysis, case studies, examples of legal and operational frameworks, and recommendations that policy makers can use to enhance cooperation between tax authorities and law enforcement agencies at the national and international levels. This study is designed to serve as a reference and source of advocacy for policy makers, but it may be useful to other practitioners as well, including law enforcement officials, investigating magistrates, and prosecutors. Specifically, chapters present strategic considerations for establishing communication channels between tax and criminal investigative agencies; suggestions for combining tax and financial crime prosecution as part of an interagency asset recovery strategy; and approaches to developing interagency information exchange at the regional and international levels. It concludes with recommendations on ways to enhance the roles of both the tax authorities in combating money laundering and corruption and of the law enforcement authorities in recovering the proceeds of tax crimes. • Chapter 1 provides an introduction. • Chapter 2 presents strategic considerations for establishing information exchange channels between tax and criminal investigative agencies. • Chapter 3 explains how to combine tax and financial crime prosecution as part of an interagency asset recovery strategy. • Chapter 4 discusses approaches to developing interagency information exchange at the regional and international levels. • Chapter 5 provides recommendations for future efforts to enhance the role of tax authorities in supporting efforts to combat money laundering and corruption, and the role of law enforcement authorities in the recovery of proceeds of tax crimes. • The appendix contains case studies that illustrate effective interagency cooperation, including at the international level.

INTERNATIONAL TAXATION

John Wiley & Sons Whether your organization is contemplating a global move or is already involved in international business, you need to know about the activities that create multi-jurisdictional tax exposure and the required tax reporting for each relevant jurisdiction. Information is provided for Tax Reform and the impact of the Tax Cuts and Jobs Act of 2017, this guide covers international tax terminology and regulations that apply to a U.S. entity involved in global operations, or for a foreign entity doing business in the United States. Key topics include: Export income Receipts in foreign currency Allocation and apportionment of deductions U.S. foreign tax credit fundamentals and special rules Initiation of foreign operations Foreign branches and affiliated companies Sale of use of tangible property Foreign business operations in the United States Foreign business sales of tangible property in the United States Foreign business provision of services in the United States Exploitation of business assets outside of the United States Use of foreign tangible/intangible property in the United States U.S. withholding taxes on foreign businesses FDII GILTI

RESEARCH HANDBOOK ON INTERNATIONAL TAXATION

Edward Elgar Publishing 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.

THE ALLOCATION OF MULTINATIONAL BUSINESS INCOME: REASSESSING THE FORMULARY APPORTIONMENT OPTION

Kluwer Law International B.V. *The Allocation of Multinational Business Income: Reassessing the Formulary Apportionment Option* Edited by Richard Krever & François Vaillancourt Although arm's length methodology continues to prevail in international taxation policy, it has long been replaced by the formulary apportionment method at the subnational level in a few federal countries. Its use is planned for international profit allocation as an element of the European Union's CCCTB proposals. In this timely book – a global guide to formulary apportionment, both as it exists in practice and how it might function internationally – a knowledgeable group of contributors from Australia, Canada, the United Kingdom and the United States, address this actively debated topic, both in respect of its technical aspects and its promise as a global response to the avoidance, distortions, and unfairness of current allocation systems. Drawing on a wealth of literature considering formulary apportionment in the international sphere and considering decades of experience with the system in the states and provinces of the United States and Canada, the contributors explicate and examine such pertinent issues as the following: the debate about what factors should be used to allocate profits under a formulary apportionment system and experience in jurisdictions using formulary apportionment; application of formulary apportionment in specific sectors such as digital enterprises and the banking industry; the political economy of establishing and maintaining a successful formulary apportionment regime; formulary apportionment proposals for Europe; the role of traditional tax criteria such as economic efficiency, fairness, ease of administration, and robustness to avoidance and incentive compatibility; determining which parts of a multinational group are included in a formulary apportionment unit; and whether innovative profit-split methodologies such as those developed by China are shifting traditional arm's length methods to a quasi-formulary apportionment system. Providing a comprehensive understanding of all aspects of the formulary apportionment option, this state of the art summary of history, current practice, proposals and prospects in the ongoing debate over arm's length versus formulary apportionment methodologies will be welcomed by practitioners, policy-makers, and academics concerned with international taxation, all of whom will gain an understanding of the case put forward by proponents for adoption of formulary apportionment in Europe and globally and the counter-arguments they face. Readers will acquire a better understanding of the implications of formulary apportionment and its central role in the current debate about the future of international taxation rules.

HANDBOOK ON THE POLITICS OF TAXATION

Edward Elgar Publishing This comprehensive Handbook provides an insight into the main concepts and academic debates on taxation from a political science perspective. Providing a background to current debates on green taxation, taxation and inequality, taxation and gender, tax evasion and avoidance, and tax compliance, it offers potential avenues for future research.

INTERNATIONAL TAXATION OF MANUFACTURING AND DISTRIBUTION

Kluwer Law International B.V. The most thorough treatment of its subject available, this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities, extending from the tax regime in the country where the manufacturing activities are located, through to regional purchase and sales companies, to the taxation of local country sales companies. The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends. Among the topics and issues analysed in depth are the following: – foreign tax credits; – taxation in the digital economy; – tax incentives; – intellectual property; – group treasury companies; – mergers and acquisitions; – leasing; – derivatives; – controlled foreign corporation provisions; – VAT and customs tariffs; – free trade agreements and customs unions; – transfer pricing; – role of tax treaties; – hedging; – related accounting issues; – deferred tax assets and liabilities; – tax risk management; – supply chain management; – depreciation allowances; and – carry-forward tax losses. The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples. Detailed up-to-date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and other measures against tax avoidance. As a full-scale commentary and analysis of international taxation issues for multinational manufacturing groups – including in-depth consideration of corporate structures, tax treaties, transfer pricing, and current developments – this book is without peer. It will prove of inestimable value to all accountants, lawyers, economists, financial managers, and government officials working in international trade environments.

INTERNATIONAL TAX PRIMER

Kluwer Law International B.V. Tax practitioners, multinational companies and national tax authorities have relied on this indispensable resource since its first edition nearly two decades ago. The Primer provides the reader with an introductory analysis of the major issues that a country must confront in designing its international tax rules and coordinating those rules with the tax systems of its trading partners, with numerous examples drawn from the practices of both developed and developing countries. This fourth edition follows the format and sequence of earlier editions but adds details on ongoing developments surrounding the Organisation for Economic Co-operation and Development's (OECD) base erosion and profit shifting (BEPS) project, updates to the OECD and UN Model Conventions, the 2017 US tax reform, the EU anti-tax avoidance directive, and continuing issues concerning the digital economy. The book strikes a balance between the specific and the general by illustrating the fundamental 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 nonresidents 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. An extensive glossary of international tax terms is included. With examples of typical international tax planning techniques and descriptions of the work of the major international organizations that play an important role with respect to international tax, the Primer remains the preeminent first recourse for professionals in the field. Although of greatest value to students, tax practitioners and government officials confronting international 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.

INTERNATIONAL TAX

Siber Ink This book is not merely a new edition, but a complete and significantly expanded rewrite. It comprises over 900 pages of expert and in-depth exposition of this complex subject that has become so important in the modern global economy. Already established over four previous editions as the pre-eminent work on the subject it is a 'must-own book' for all students and practitioners of tax, whether from a legal, business or accounting perspective. Professor Lynette Olivier and Michael Honiball are without peer in their understanding and clarity in this highly specialised field. Five new chapters have been added on: Taxation of individuals; Taxation of Companies and Dividends; Taxation of Partnerships; Cross-border VAT; and Interpretation of Statutes.

INTERNATIONAL ENCYCLOPEDIA OF COMPARATIVE LAW CHAPTER 1 INTRODUCTION

Brill Archive

INTERNATIONAL COMMERCIAL TAX

Cambridge University Press Inspired by a postgraduate course the authors have jointly taught at the University of Cambridge since 2001, Peter Harris and David Oliver use their divergent backgrounds (academia and tax practice) to build a conceptual framework that not only makes the tax treatment of complex commercial transactions understandable and accessible, but also challenges the current orthodoxy of international tax norms. Designed specifically for postgraduate students and junior practitioners, it challenges the reader to think about tax issues conceptually and holistically, while illustrating the structure with practical examples. Senior tax practitioners and academics will also find it useful as a means of refreshing their understanding of the basics and the conceptual framework will challenge them to think more deeply about tax issues.

BRICS AND INTERNATIONAL TAX LAW

Kluwer Law International B.V. 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 outflows – the five 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 outflow 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 first in-depth commentary on this new and evolving area of international tax law. The detailed analysis covers the entire field of BRICS international tax law, considering topics such as the following: – information exchange procedures and pitfalls; – response to the OECD's Base Erosion and Profit-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 five countries are also included in the analysis. The study concludes with recommendations for improving each of the five 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, simplifies 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 officials, academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities.

INTERNATIONAL TAX REFORM - FULL IMPUTATION - PART 2 (VOLUME 1)

REPORT OF THE CONSULTATIVE COMMITTEE

The Treasury, New Zealand The final report of the Consultative Committee on Full Imputation and International Tax Reform. Volume 1 contains recommendations on the further detailed measures required for the operation of the imputation and international tax regimes. Volume 2 sets out the draft legislation.

COMMON CORPORATE TAX BASE (CC(C)TB) AND DETERMINATION OF TAXABLE INCOME

AN INTERNATIONAL COMPARISON

Springer Science & Business Media The study conducted by the Centre of European Economic Research (ZEW), the University of Mannheim and Ernst & Young contributes to the ongoing evaluation of the proposal for a Draft Council Directive on a Common Consolidated Corporate Tax Base (CC(C)TB) released by the European Commission on March 16, 2011. For the first time, details on the determination of taxable income under the proposed Council Directive are compared to prevailing corporate tax accounting regulations in all 27 Member States, Switzerland and the US. The study presents evidence on the scope of differences and similarities between national tax accounting regulations and the Directive's treatment in a complete, yet concise form. Based on this comprehensive comparison, it goes on to discuss remaining open questions and adjustments needed if the Directive is to be implemented in national tax law. Readers seeking a basis for taking an active part in the public debate will find a valuable source of information and a first impression of how the proposed CC(C)TB would affect corporate tax burdens in the European Union.

TAX LAW DESIGN AND DRAFTING, VOLUME 1

International Monetary Fund Edited by Victor Thuronyi, this book offers an introduction to a broad range of issues in comparative tax law and is based on comparative discussion of the tax laws of developed countries. It presents practical models and guidelines for drafting tax legislation that can be used by officials of developing and transition countries. Volume 1 covers general issues, some special topics, and major taxes other than income tax.

A MULTILATERAL CONVENTION FOR TAX

FROM THEORY TO IMPLEMENTATION

Kluwer Law International B.V. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) is the most forceful multilateral initiative to coordinate tax regimes on a worldwide basis since the dawn of modern income taxation over a century ago. This book evaluates two radically opposed viewpoints on the convention—a momentous and revolutionary paradigm shift versus a mechanism that merely continues an ongoing flow of limited policy coordination—with detailed investigations that bring to life the hopes and the realities of the current era of multilateral tax cooperation. Bringing together authors from national jurisdictions across the globe to scrutinize the MLI and its likely future ramifications, the book provides in-depth commentary and analysis in the following sequence: first, a comprehensive discussion of the design and goals of the MLI as a treaty and an institutional framework; second, an overview of the structure of the convention and its take-up across the globe to date; and third, the substantive implementation of the MLI with a wide range of country reports. Practice areas covered include tax law, international law, and international relations. The legal workings and implications of the MLI might still seem mysterious to those whose daily work is impacted by it, and there is as yet little jurisprudence regarding its legal nature or ultimate effect on the bilateral treaties coming within its scope. For these reasons, this pathbreaking book will be warmly welcomed by in-house counsel and law firms advising cross-border investors and firms; nongovernmental organizations involved in policy analysis and issue advocacy; researchers working on technical areas of international tax law; and lawyers interested in international policymaking, including the creation and diffusion of consensus-based fiscal and related regulatory norms across jurisdictions of differing development levels.

BENEFICIAL OWNERSHIP IN INTERNATIONAL TAXATION

Edward Elgar Publishing This authoritative book provides a structural, global view of evolving judicial and doctrinal trends in the understanding of beneficial ownership in international taxation. Błażej Kuźniacki presents a route towards an international autonomous meaning of beneficial ownership, while also offering a comprehensive explanation of the divergent understandings and tax policy arguments underpinning its continuing ambiguity.

ASPEN TREATISE FOR INTRODUCTION TO UNITED STATES INTERNATIONAL TAXATION

Aspen Publishing The new edition of this well-known reference work for the tax community provides an introduction to the application of the United States international taxation system to taxpayers investing or transacting business in the U.S. and other countries. In a relatively brief and manageable form, it sets forth the principles adopted by the United States in taxing American or foreign individuals and corporations as they invest, work, or carry on a trade or business in the U.S. or abroad. Throughout the book, the authors incorporate references not only to the Internal Revenue Code provisions under discussion, but also to relevant Treasury Regulations, other administrative material, and important cases that have arisen. For tax practitioners, tax professors, and students both within and outside the U.S., and others seeking a structural framework in which an international tax problem can be placed, *Introduction to United States International Taxation* offers the ideal reference source. The 7th Edition focuses on: General aspects of the corporation income tax, the individual income tax, the tax treatment of partnerships, trusts, and accounting aspects The basic jurisdictional principles adopted by the U.S. with respect to application of income tax to international investment and business transactions The rules for taxing foreign corporations, foreign partnerships, foreign trusts, and non-resident aliens on their business and investment income derived from U.S. sources The basic mechanism adopted by the U.S. to alleviate international double taxation on foreign source income derived by U.S. sources The income tax treatment of foreign corporations controlled by U.S. shareholders, including the new GILTI minimum tax and exempt dividend rules The special treatment under FDII of a U.S. corporation's export of goods, services, and intangible rights The general inter-company pricing rules and special transfer pricing rules applicable to particular transactions Rules for the treatment of transactions involving currencies other than the U.S. dollar Situations in which U.S. income tax treaty provisions modify the basic rules The wealth transfer tax system, including modifications made by estate and gift tax treaties Professors and students will benefit from: The ideal reference source for those seeking a structural framework in which an international tax problem can be placed. A treatise that can serve as a main text or a supplement to courses that deal in whole or in part with the United States tax system.

TAXATION, INTERNATIONAL COOPERATION AND THE 2030 SUSTAINABLE DEVELOPMENT AGENDA

Springer Introduction.- Part I: Global tax governance and developing countries (Chapters that work on global matters of tax policy and the impact on developing countries).- Chapter 1. Getting the Short End of the Stick: Power Relations and their Distributive Outcomes for Lower-Income Countries in Transfer Pricing Governance (Cassandra Vet, Danny Cassimon, Anne Van de Vijver).- Chapter 2. The

Promise of Non-Arm's Length Practices: Is the Destination-Based Cash Flow Tax or Unitary Taxation the Panacea of which Developing Countries are in Search? (Afton Titus).- Chapter 3. *The Suitability of BEPS in Developing Countries (Emphasis on Latin America and the Caribbean)* (Isaac Gonzalo Arias Esteban and Anarella Calderoni).- Part II: *External assistance for tax capacity building* (Chapters on external assistance, including issues for donors).- Chapter 4. *Policy Coherence for Sustainable Development in International Tax Matters: A Way Forward for Donor Countries?* (Sathi Meyer-Nandi).- Chapter 5. *Medium-Term Revenue Strategies as a coordination tool for DRM and tax capacity building* (Wouter Lips and Dries Lesage).- Part III: *Tax incentives and attracting sustainable investment* (Chapters that work on the dilemma between attracting investment and raising revenue from external sources).- Chapter 6. *Tax Incentives in Pacific Alliance Countries, the BEPS Project (Action 5) and the 2030 Sustainable Development Agenda* (Eleonora Lozano Rodríguez).- Chapter 7. *Tax incentives in developing countries: A case study: Singapore and Philippines* (Irma Johanna Mosquera Valderrama and Mirka Balharová).- Chapter 8. *Foreign Investors vs National Tax Measures: Assessing the Role of International Investment Agreements* (Julien Chaisse and Jamieson Kirkwood).- Part IV: *Harmful and helpful tax practices for sustainable development* (Chapters that research the impact and harmfulness certain common tax practices in a systemic manner, including multiple countries). Chapter 9. *Tax Expenditure Reporting and Domestic Revenue Mobilization in Africa* (Agustin Redonda, Christian von Haldenwang and Flurim Aliu).- Chapter 10. *Negative Spillovers in International Corporate Taxation and the European Union* (Leyla Ates, Moran Harari and Markus Meinzer).

CROSS-BORDER TAXATION OF PERMANENT ESTABLISHMENTS

AN INTERNATIONAL COMPARISON

Kluwer Law International B.V. The permanent establishment (PE) is a legal form of cross-border direct investment whereby a business presence is maintained as an integral part of the foreign investor. Due to the growing intensity and complexity of international business relations, the PE definition and the allocation of profits between head units and PEs have become highly contentious, especially from the perspectives of the major emerging economies of the BRIC countries (Brazil, Russia, India, and China). Unsurprisingly, the potential for tax avoidance and the scrutiny of tax authorities have increased enormously. Against this background, this work illustrates and compares the OECD Model Tax Convention with country-specific source taxation rules, focusing on possible tax system changes and offering reform proposals. Emphasizing the taxable implications of the various rules upon country-specific PE concepts, the author's treatment covers such issues and topics as the following: - the PE definition of the OECD MC and from the perspective of selected countries; - allocation of business profits under the Authorised OECD Approach (AOA); - avoidance of PE status; - implementation of a service PE proposal; - construction site PEs established by subcontractors; - existence of an agency PE; and - the OECD project on Base Erosion and Profit Shifting (BEPS). The author uses simulated cross-border national and treaty cases to highlight qualification conflicts, thus reinforcing his detailed discussion of source taxation rules of business profits and relevant case law in Germany, the United States, and the BRIC states. There is also a checklist detailing how companies can avoid unintentionally setting up a PE. The author's deeply informed proposals provide much-needed guiding tax criteria and open the way to greater feasibility and transparency in PE taxation. Because the definition of PEs has enlarged and the treatment of profit allocation has become more complex, the clarification of the PE concept presented in this book is of inestimable importance for lawyers, officials, policymakers, and academics concerned with international business taxation in any jurisdiction.