

Fundamentals Of International Tax Planning

Principles of International Taxation Advanced Introduction to International Tax Law International Tax Primer The Oxford Handbook of International Tax Law The Principles Of International Tax Planning International Taxation in a Changing Landscape International Law of Taxation The Public International Law of Taxation The Oxford Handbook of International Tax Law The International Taxation System Basics of International Taxation Hearing on the Impact of International Tax Reform on U.S. Competitiveness International Tax Competition International Company Taxation Basic International Taxation International Business Taxation International Tax Coordination International Tax Primer Research Handbook on International Taxation The Dark Side of International Tax Law Lynne Oats Reuven S. Avi-Yonah Brian J. Arnold Florian Haase Roy Saunders Jérôme Monsenego Peter Hongler Asif H. Qureshi Florian Haase Andrew Lymer Martin Berglund United States. Congress. House. Committee on Ways and Means. Subcommittee on Select Revenue Measures Rajiv Biswas Ulrich Schreiber Roy Rohatgi Sol Picciotto Martin Zagler Brian Arnold Yariv Brauner Giuseppe Marino

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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

advanced introduction to international tax law provides a concise yet wide ranging overview of the key issues surrounding taxation and international law from a world authority on international tax systems of taxation deviate between jurisdictio

tax practitioners multinational companies and national tax authorities have relied on this indispensable resource since its first edition over 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 fifth edition follows the format and sequence of earlier editions with updates on ongoing developments with respect to the organisation for economic co operation and development s oecd base erosion and profit shifting project the revisions to the oecd guidelines on transfer pricing and updates to the oecd and un model conventions several new sections have been added to the fifth edition unquestionably the most important development in international tax since the publication of the fourth edition in 2018 has been the oecd inclusive framework s pillar one and pillar two proposals for dealing with the tax challenges posed by the digital economy this edition explores in detail both pillar one which proposes new nexus and profit allocation rules for the residual profits of the largest and most profitable digital multinationals and pillar two which proposes a global minimum tax on large multinationals also new to the fifth edition are sections dealing with digital services taxes hybrid arrangements and new article 12b of the un model convention dealing with automated digital services as well as a brief history of international tax 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 taxation of residents on foreign income and 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

divided into eight parts this handbook traces the history of international tax law from its earliest days until the present with over sixty authors from 28 different countries the oxford handbook of international tax law is an invaluable resource for scholars academics and practitioners alike

the book is based around a case study of a fictitious italian family with an abundance of personal and corporate tax issues the work is presented in ten chapters each covering a specific principle of international tax planning such as is the advice lawful and why are trusts useful in tax planning each chapter is split into two distinct sections the first section analyses the law applicable to the principle in question and the second puts this into context by reference to the case study accountants bankers lawyers students tax advisers and managers of trust companies will benefit from studying the principles of international tax planning either in depth or as a useful reference book because the book has been written by a firm specializing in international taxation it considers the same questions and issues from the perspective of a number of different jurisdictions such a france italy south africa switzerland the uk and the us whether you are just interested in international tax or whether international tax is your livelihood your horizons will be broadened by reading this book and you will have fun while doing so

this book contains essays written in honour of prof dr bertil wiman a renowned tax scholar and much appreciated teacher prof wiman is one of the founding members of eatlp former chairman of eatlp and former vice president of ifa the essays cover various topics in the field of international tax law with a major focus on corporate taxation an area to which prof dr bertil wiman has dedicated most of his research the book includes authoritative analyses by acknowledged experts on several key international tax topics which illustrates the growing complexity of this area together with its rapid evolution the book contains analyses of key international topics such as the tax challenges of the digitalisation of the economy the resolution of international tax disputes the principles for the taxation of corporations eu tax law transfer pricing and tax treaty law the depth of the essays contained in this book mirrors the importance of the contributions of prof dr bertil wiman to the international tax community it will also prove of great value to policymakers tax practitioners and academics

in this fresh objective and non argumentative volume in the elements of international law series peter hongler combines a comprehensive overview of the technical content of the international tax law regime with an assessment of its crucial relationship to wider international law beginning with an assessment of legal principles and foundations the book considers

key general principles treaty based regimes and regional integration in tax matters in the second half of the work hongler places international tax law in the context of its wider relationships with human rights law and trade and investment law he concludes by considering major legal successes and failures and what might be done to address these

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

international tax law is at a turning point increased tax transparency the tackling of base erosion and profit shifting beps the reconstruction of the network of bilateral tax treaties the renewed discussion about a fair and efficient allocation of taxing rights between states in a global digitalized economy and the bold push for minimum corporate taxation are some expressions of this shift this new era also demonstrates the increased influence of international standard setters such as the oecd the un and the eu each of these developments alone has the potential of being disruptive to the traditional world of international tax law but together they have the potential to reshape the international tax system the oxford handbook of international tax law provides a comprehensive exploration of these key issues which will shape the future of tax law divided into eight parts this handbook traces the history of international tax law from its earliest days until the present including reflections on the developments that have characterized the last one hundred years the second section places tax law within the broader international context considering how it relates to public and private international law as well as corporate trade and criminal law sections three and four consider key legal principles and issues such as regional tax treaty models oecd dispute resolution and transfer pricing versus formulary apportionment subsequent analysis places these issues within their european and cross border contexts providing an assessment of the role of the ecj state aid and cross border vat section seven broadens the scope of this analysis asking how trends in recent major economies and regions have helped shape

the current outlook the final section considers emerging issues and the future of international tax law with over sixty authors from 28 different countries the oxford handbook of international tax law is an invaluable resource for scholars academics and practitioners alike

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

this book aims at guiding the reader in his or her very first meeting with international tax law for the purposes of the book international tax law is divided into three closely interrelated parts domestic international tax law tax treaty law and eu tax law the book focuses on the method used when solving problems of international taxation different methods are used in the three different parts of international tax law but when dealing with a specific situation all three parts must regularly be considered it is vital for students as well as for practitioners to understand the methodological approaches when addressing issues of international taxation no other textbook has taken this very basic and methodological perspective on international tax law the book is filled with examples that aim at illustrating how the rules principles and concepts of the legal field are used in practice

many commonwealth developing countries are potentially affected by the eu and oecd initiatives to regulate international tax competition these articles by experts from commonwealth countries discuss the concerns of affected nations covering globalisation fiscal sovereignty wto issues and more

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

provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance this book presents an analysis of the practical application of these principles supported by a review of international tax practices by leading professionals in over sixty jurisdictions worldwide

this book is a study on the historical development and current status of international tax law in several of the world s most important trading economies the book emphasizes the laws and policies of the united states western europe the united nations and the oecd chapter eight contains a discussion of transfer pricing chapter ten addresses the internationalization of tax administrations contains information relating to tax havens anti tax haven legislation transfer pricing and tax treaties other chapters cover the history principles and policies of international tax laws the past and present status of the international tax treaty system international tax avoidance the problems created by tax deferrals worldwide unitary tax issues and global business and international fiscal laws

the book combines interdisciplinary teams from business economics information science law and political science to offer a unique and innovative interdisciplinary approach to the issue of international tax coordination

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 emphasising 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

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 expert international contributors present an array of perspectives and approaches to research in the field but all consider the necessity of fundamental reforms the research handbook offers a reappraisal of the foundations and core concepts of the international tax regime highlighting the need to adjust nineteenth and twentieth century solutions to the challenges of the twenty first century chapters look at the challenges of embracing globalization the interdependence of world economics the ensuing impossibility of truly unilateral international tax policy and the need to accommodate the expanding cast of players on the political map with a variety of paths to reform suggested throughout this research handbook will prove an invigorating read for law scholars working on taxation law as well as practitioners and policy makers seeking ways to improve or navigate the current state of affairs with international tax law

there is always a dark side and taxation in its international dimension is no less pecunia being the cash drives it more than philosophical principles like justice or solidarity international taxpayers whether individuals or corporations do not feel the same obligations vis à vis the society where they temporarily live work and produce their wealth as if they would feel if they were permanently integrated in a country the reader of this textbook will be conducted within the technicalities of international taxation by way of an original perspective on philosophy politics and economics ppe affording i who has the right to exercise the power to tax by examining the criteria to determine the jurisdiction to tax both in the worldwide and territorial system ii how to exercise the power to tax through tax return or withholding tax iii what to tax among active and passive income within inbound and outbound taxation iv how much to tax through the transfer pricing v international taxation as part of international law vi international tax treaties and finally vii the beps projects that represent the very last evolution in the field scandals leaks as a james bond movie aggressive tax planning techniques and related case law involving high net worth individuals as well as multinational corporations bring the reader to discover that each single state belonging to the international community acts as a chess player before the international tax chessboard observing as pieces its own economy its own society and balancing any tax policy decision with possible reactions of domestic taxpayers that could move away those foreign taxpayers that could decide to move in and possible retaliations from other states the ambition is to get the reader convinced that as the sicilian tancredi falconeri warns his uncle don fabrizio corbera prince of salina in the masterpiece book the leopard of giuseppe tomasi di lampedusa everything must change because everything remains as it is and only exploring what is behind the stage of international taxation clarifies how this important piece of social science really works

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