

Principles Of International Taxation Fifth Edition

Global Perspectives on E-Commerce Taxation Law
Colloquy on International Tax Avoidance and Evasion
International Tax Agreements
Permanent Establishment
The Fletcher Forum
Resolution of Tax Treaty Conflicts by Arbitration
International Tax Treaties of All Nations
International Taxation
Annual International Tax Law Institute
Introduction to European Tax Law on Direct Taxation
Principles of Political Economy
International Business Taxation
Taxation of Corporations: Southern and southwestern states
International Tax & Business Lawyer
Principles of Economics
Basic International Taxation
Traditional and Alternative Routes to European Tax Integration
International Taxation of Income from Services under Double Taxation Conventions
Tax Notes International
International Tax Aspects of Sovereign Wealth Investors
Handbook of Research on Public Finance in Europe and the MENA Region
Bulletin for International Taxation
Family Law
Introduction to United States International Taxation
International Tax Summaries
Public Economics for South African Students
Essays in International Taxation: 1976
Human Rights and Taxation in Europe and the World
The International Journal of Accounting
Principles of International Taxation
Klaus Vogel on Double Taxation Conventions
Payment Systems
Cases and Materials on Federal Indian Law
International Tax Glossary
On the Principles of Political Economy, and Taxation
National Tax Journal
Cases and Materials on Feminist Jurisprudence
Bulletin for International Fiscal Documentation
U.S. International Tax Planning and Policy
International Taxation of Permanent Establishments

Global Perspectives on E-Commerce Taxation Law

The effects of the growth of multinational enterprises and globalization in the past fifty years have been profound, and many multinational enterprises, such as international banks, now operate around the world through branches known as permanent establishments. The business profits article (Article 7) of the OECD model tax treaty attributes a multinational enterprise's business profits to a permanent establishment in a host country for tax purposes. Michael Kobetsky analyses the principles for allocating the profits of multinational enterprises to permanent establishments under this article, explains the shortcomings of the current arm's length principle for attributing business profits to permanent establishments and considers the alternative method of formulary apportionment for allocating business profits.

Colloquy on International Tax Avoidance and Evasion

This book addresses the provisions of the Internal Revenue Code that govern the U.S. operations of foreign persons (i.e., inbound transactions) and the foreign operations of U.S. persons (i.e., outbound transactions). Part I provides a general introduction and introduces the impact of tax treaties; Part II focuses on the taxation of inbound transactions; Part III focuses on outbound transactions; and Part IV focuses on cross-border mergers, acquisitions and joint ventures. The last sections of most chapters briefly discuss the manner in which South Africa, which has recently reformed its international tax system, addresses the issues presented in the chapter. From a tax planning standpoint, the U.S. tax advisor should have a

basic understanding of the interface between the U.S. and foreign tax system involved in the transaction, and these discussions illustrate the interface between two sophisticated systems.

International Tax Agreements

This title is an up-to-date approach to South African public economic theory and practice, incorporating structural reforms of the tax system. The text describes the role of government in shaping the economy and discusses the role it should play.

Permanent Establishment

The Fletcher Forum

Resolution of Tax Treaty Conflicts by Arbitration

International Tax Treaties of All Nations

International Taxation

Annual International Tax Law Institute

Introduction to European Tax Law on Direct Taxation

Principles of Political Economy

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.

International Business Taxation

Taxation of Corporations: Southern and southwestern states

International Tax & Business Lawyer

Principles of Economics

Proceedings of a seminar held in Florence, Italy, in 1993 during the 47th congress of the International Fiscal Association.

Basic International Taxation

Traditional and Alternative Routes to European Tax Integration

International Taxation of Income from Services under Double Taxation Conventions

This book presents the basic principles and rules of the United States international tax system in a relatively brief form. The purpose is to provide an overview of the principles adopted by the US in taxing US or foreign individuals and corporations as they invest, work or carry on a trade or business in the US or abroad.

Tax Notes International

International Tax Aspects of Sovereign Wealth Investors

Handbook of Research on Public Finance in Europe and the MENA Region

The provision of international services has increased enormously, mainly due to the precipitous growth of the digital economy. Accordingly, the interpretation and application of double taxation conventions (DTCs) to income from services has become a dominant focus in the international taxation. This multiple-award-winning book is an indispensable tool for practitioners and a major contribution to the debate about tax reform. It responds to the need for a comprehensive overview of the tax opportunities and risks relating to the provision of international services. It also offers the first in-depth analysis of the taxation of income from services vis-à-vis the multilateral instrument (MLI) resulting from the OECD's Base Erosion and Profit Shifting (BEPS) initiative. With the thorough analysis of the international taxation of income from services over the last two centuries, the author sheds new light on present tax policy debates and develops workable proposals for bringing brick-and-mortar DTCs into the digital reality. With an abundance of case studies, treaty interpretations, appraisals of policy discussions, and practical solutions, the author examines every aspect of the subject, including the following: - the Model DTCs of the OECD, the United Nations, Germany, and the

United States, their similarities and differences; – relationships among the MLI, the Model DTCs, and specific DTCs; – development of the provisions dealing with services in the DTCs; – how tax authorities and courts of different countries (e.g., the United States, Germany, Brazil, India, and China) apply DTC provisions on the taxation of international services; – opportunities and risks relating to different business practices, such as the subcontracting of services provisions, the hiring-out of labour, the secondment of employees, and the engagement of contract and toll manufacturers; – practical questions about the taxation of different distribution models – from fully edged distributors to commissionaires; – challenges and proposals relating to the differentiation between various types of services under DTCs; – the permanent establishment concept; – to what extent the structure, purposes, and scope of DTCs differ from those of the General Agreement on Trade in Services (GATS); – how changes in the US Model DTC of 2016 affect international service provisions; and – proposed changes to amending the OECD and UN Model DTCs. Viable proposals to simplify DTC provisions dealing with service income and align them with current challenges such as the digital economy and the increasing volume of remote services are offered, particularly in light of the likely impact of the ‘BEPS package’ and its subsequent MLI. This book is poised to become one of the key practice resources for tax lawyers, in-house counsel, and policymakers in the coming years. Interested academics too will benefit from the author’s skill in recognizing the ongoing role of taxation fundamentals in the major revolution currently underway.

Bulletin for International Taxation

Family Law

Alfred Marshall, Principles of Economics (1890) – Founder of Modern (Neo-classical) Economics. His book Principles of Economics was the dominant textbook in economics for a long time and it is considered to be his seminal work.

Introduction to United States International Taxation

International Tax Summaries

A new edition of the preeminent work on the permanent establishment (PE) is a major event in tax law scholarship. Taking into account changes in judicial and administrative practice as well as the Organisation for Economic Co-operation and Development’s (OECD’s) and the United Nation’s (UN’s) work in the three decades since the first edition, the present study brings the analysis up to date with the current internationally accepted interpretation of PE. The analysis is based on more than 720 cases from more than 20 countries, in addition to the OECD and UN model treaties and more than 630 books, articles, and official documents. The increased significance of the digital economy has rendered the traditional concept of PE inadequate for the allocation of taxing jurisdiction over the modern, mobile or digital international business. The author’s in-depth analysis explains the legal elements of the PE principle with attention to their continuing benefit and their

shortcomings: criteria defining a PE- place of business, location, right of use, duration, business connection, business activity, ordinary course of business; evidence of a right of use to a place of business; business activities included in the PE concept of the tax treaties; identification of projects offshore and onshore; UN model treaty deviations from the OECD agency clause; distinction between jurisdictions with significant natural resources and countries possessing the capital, technology and know-how necessary to explore and exploit these resources; and how policies in each country may erode the PE concept. The book provides many synopses of court decisions and administrative rulings upon which the analysis is based. In addition to cases previously published in law reports and other publications, a number of unpublished decisions are included. A key word index makes it easy to find what is needed in any particular matter. The PE principle, in one version or another, is used in several thousand tax treaties in force today. This updated comprehensive study reveals the obligations imposed through the use of PE in tax treaties and will continue to be of immeasurable value to tax practitioners and scholars worldwide. In addition, the discussion of whether the notion of PE is an appropriate criterion for taxing jurisdiction in international fiscal law today provides authoritative and insightful food for thought.

Public Economics for South African Students

Essays in International Taxation: 1976

Human Rights and Taxation in Europe and the World

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.

The International Journal of Accounting

In its most advanced form, e-commerce allows unidentified purchasers to pay obscure vendors in 'electronic cash' for products that are often goods, services and licenses all rolled into one. This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the principles governing direct and indirect taxation, to explanation of the implementation and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field. With its focus on the broader issues surrounding the expansion of e-commerce and its attention to the problems arising internationally in this field, Global Perspectives in E-Commerce Taxation Law will appeal to scholars worldwide.

Principles of International Taxation

Klaus Vogel on Double Taxation Conventions

Payment Systems

Cases and Materials on Federal Indian Law

International Tax Glossary

Since the 1970s, globalization has created an economic environment of interdependency between nations. Now, many countries in European and the MENA (Middle East and Northern Africa) regions must grapple with the need to increase public revenue while maneuvering through a global "race-to-the-bottom" tax competition. The Handbook of Research on Public Finance in Europe and the MENA Region explores economic development and public finance by providing critical insight into the use of public finance and policy and illuminating the intricacies of these topics through discussion of theory, empirical work, and policy objectives. This book is ideally designed for business professionals, policy makers, financiers, students and researchers in the fields of public policy and economics.

On the Principles of Political Economy, and Taxation

National Tax Journal

Cases and Materials on Feminist Jurisprudence

This book provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning

guidance. Volume 1 (Principles), gives an overview of international taxation, principles of international tax law, model tax conventions on double tax avoidance, and the impact of domestic tax systems. Volume 2 (Practice), deals with the practice of international taxation including international tax planning techniques, basic issues in anti-avoidance and gives an overview of the international offshore financial centres.

Bulletin for International Fiscal Documentation

U.S. International Tax Planning and Policy

International Taxation of Permanent Establishments

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.

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