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despite overpopulation and almost no natural resources south korea has consistently boasted one of the world s fastest growing economies and is now the sixth largest exporter and ninth largest importer in the world this book is the first comprehensive resource in english to address the international demand for detailed guidance for lawyers advising investors on conducting business in south korea it provides not only a thorough description of korean corporation law but also in depth summaries and analyses of over 200 leading cases of the korean supreme court the author s fine grained coverage explains and clarifies the interpretation on all the topics of korean corporation law including the following types of corporations shares share certificate register of shareholders officers auditors small scale corporations accounting squeeze out mergers and organizational change limited partnerships and limited liability corporations foreign corporations and criminal penalties each of the cases analyzed has been selected to discuss a commonly occurring contentious issue in south korea s corporation law as more and more international enterprises invest in and work with south korea this peerless work with its unmatched practical information and insight into the key cases affecting south korean corporation law proves to be of immeasurable value to lawyers and in house counsel of transnational corporations it is also an essential volume for any academic research into matters concerned with investment in that country

an in depth analysis of various aspects of multilateral cooperation in tax law tax evasion and aggressive tax planning causing base erosion and profit shifting beps has been a widely discussed topic among academics and tax policy makers over the past decades increasing globalization and digitalization have contributed to the intensification of this issue in recent years at the same time states continue to largely insist on their sovereignty in the area of tax law however due to their cross border nature issues related to beps are shared problems among the states and can typically not be solved by a single nation therefore multilateral cooperation represents an option to build a bridge between the states demand for sovereignty and the problems caused by beps in this regard the oecd the un and the eu play an important role in introducing international tax standards in an attempt to effectively address tax evasion and

aggressive tax planning in many ways the interaction and cooperation between different international supranational eu and regional organizations is an ongoing process in this context the topic multilateral cooperation in tax law was selected as the general topic for the master s theses of the part time 2021 23 class of the postgraduate ll m programme in international tax law at wu vienna university of economics and business this volume aims to develop academic insights provide practical guidance and enable an in depth analysis of various aspects of this topic the book is divided into four parts the first part deals with a general overview of the understanding of multilateral cooperation the background that led to the need for multilateral cooperation and the different stakeholders that play a relevant role in it while the chapters included in the second part focus on the most important developments on an international level oecd and un the chapters encompassed in the third part analyse the multilateral cooperation initiatives of the eu finally the chapters included in part four deal with selected issues related to multilateral cooperation in tax law including mutual assistance and exchange of information dispute resolution mechanisms and measures in digitalized businesses

the yearbook of the european convention on human rights edited by the directorate general of human rights and legal affairs is an indispensable record of the development and impact of the world s oldest binding international human rights treaty it reviews the implementation of the convention both by the european court of human rights and by the council of europe s committee of ministers responsible for supervising the application of the court s judgments in the member states the yearbook includes full text of any new protocols to the convention as they are opened for signature together with the state of signatures and ratifications full listing of court judgments judgments broken down by subject matter and extensive summaries of key judgments handed down by the court during the year selected human rights dh resolutions adopted as part of the committee of ministers work supervising the execution of the court s judgments enquiries by the secretary general carried out under article 52 of the convention other work of the council of europe connected with the european convention on human rights carried out by the committee of ministers the parliamentary assembly and the directorate general of human rights and legal affairs bibliographic information from the library of the european court of human rights the yearbook is published in an english french bilingual edition

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derived from the renowned multi volume international encyclopaedia of laws this book provides a practical analysis of criminal law in south africa an introduction presents the necessary background information about the framework and sources of the criminal justice system and then proceeds to a detailed examination of the grounds for criminal liability the justification of criminal offences the defences that diminish or excuse criminal liability the classification of criminal offences and the sanctions system coverage of criminal procedure focuses on the organization of investigations pre trial proceedings trial stage and legal remedies a final part

describes the execution of sentences and orders the prison system and the extinction of custodial sanctions or sentences its succinct yet scholarly nature as well as the practical quality of the information it provides make this book a valuable resource for criminal lawyers prosecutors law enforcement officers and criminal court judges handling cases connected with south africa academics and researchers as well as the various international organizations in the field will welcome this very useful guide and will appreciate its value in the study of comparative criminal law

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