

Fundamentals Of International Tax Planning

International Tax Planning and Prevention of Abuse Belgium in International Tax Planning Luxembourg in International Tax Planning International Tax Primer The Principles Of International Tax Planning International Tax Planning Tolley's International Tax Planning Hungary in International Tax Planning Ireland in International Tax Planning The Principles of International Tax Planning International Tax Planning Tolley's International Tax Planning 2019-20 Basic International Taxation International Tax Planning International Tax Planning International Tax Planning Using UK Companies International Tax Planning International Tax Planning UK Companies and Partnerships Practical International Tax Planning Tolley's International Tax Planning 2020-21 Luc De Broe Patrick A. A. Vanhaute Philip J. Warner Brian J. Arnold Roy Saunders Brendon Barretta Malcolm J. Finney Dániel Deák Charles Haccius Roy Saunders Barry Spitz ANDREW. ALMAND SEIDLER (KEN. LANGSTON, ROBERT.) Roy Rohatgi Dennis Campbell Martin Palmer William C. Gifford Martin Palmer Marshall J. Langer Andrew Seidler

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Companies and Partnerships Practical International Tax Planning Tolley's International Tax

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this study considers how tax authorities attempt to strike down international tax avoidance structures in particular those involving the use of conduit and base companies set up by third country residents for purposes of treaty shopping and ec directive shopping the book focuses on the interaction between provisions and judicially developed doctrines of domestic tax law preventing international tax avoidance on the one hand and norms of international law in particular tax treaties and rules of community law on the other it also considers treaty based anti avoidance measures such as the beneficial ownership requirement and limitation on benefits provisions this part of the study compares and analyses the case law of australia austria belgium canada the czech republic finland france germany india the netherlands switzerland the united kingdom and the united states

this book focuses on commercial and company law and corporate income tax it provides a systematic and comprehensive overview of the current tax planning opportunities that exist in belgium after some essential legal knowledge of belgium the chapters consider the belgian tax regime special features of the belgian tax system specific anti avoidance provisions and international tax planning tax incentives special tax regimes and tax planning opportunities including the tax treaties with hong kong the usa and the uae

study divided into five parts a short introduction to luxembourg as a country and financial centre calculation of profits taxes and other taxes to which a fully taxable resident business is subject the

fully taxable special purposes vehicles available in luxembourg including banking and reinsurance tax exempt vehicles the 1929 holding company and investment funds and corporate reorganizations and examples of how luxembourg could be used in international tax planning

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

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

international taxation is the study or determination of tax on a person or business subject to the tax laws of different countries or the international aspects of an individual country's tax laws as the case may be written for the CPA or attorney the advanced studies cover new theories of international tax planning that fit the changes in e-commerce learn about the Google Treaty Shopping Tax Plan and the tax savings by placing your website on an offshore computer this book's international tax strategies will provide your clients with legitimate international tax plans using new concepts of trust and company law you learn advanced cross border tax planning for e-commerce businesses importers and the multi-national family

in depth survey of the Hungarian tax system from the perspective of domestic and international tax planning detailed analysis of the principles of the taxation of resident corporations and foreign enterprises with and without permanent establishments the taxation of the income of individuals is reviewed in broad terms compulsory social insurance contributions and related charges are discussed registration duties local rates tax administration and anti-avoidance measures are discussed in brief

revised and updated edition providing the introduction to Irish tax legislation along with an explanation of the effect of treaty relief the discussion of treaties includes practical comparison with the OECD Model Convention and the effect on treaty relief of the Constitution of Ireland follows practical discussion of Ireland's tax breaks beginning with a discussion of the circumstances in which a company resident or carrying on business in Ireland qualifies for the 12.5 rate of corporation tax and continuing with the issues of the tax efficient establishment and financing of a trading presence in Ireland whether through a subsidiary or a permanent establishment or both possible tax planning opportunities are then discussed both long standing tax breaks such as relief for artists and inventors forestry bloodstock and foreign domiciliaries and opportunities such as

those arising from the exercise of an employment in Ireland and the employment of crew members employed on ships or aircraft by an Irish resident company the book also discusses transfer pricing and anti avoidance provisions both in the Irish domestic tax legislation and in tax treaties

rely on Tolley's International Tax Planning to have all the answers to the main issues in international tax planning including controlled foreign companies EU law double tax relief withholding taxes transfer pricing foreign profits and migration not only comprehensive this title is also easy to use it features a series of transactional driven case studies an overview of overseas tax systems and each key topic is illustrated with planning ideas tables and checklists for effective tax planning

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

the authors of International Tax Planning are tax specialists representing both high tax and low tax jurisdictions they address tax issues that impact business enterprises as well as individuals presenting a sampling of issues each addressed by a commentator whose practice deals directly with such matters on a regular basis countries covered are Austria France Germany Gibraltar Italy Liechtenstein Spain Switzerland the Netherlands Netherlands Antilles U.S.A. the reader will find a wealth of useful information not only on the complexity of international taxation but also its potential for the resolution of conflicts and the mitigation of unfair tax burdens through amortization and international cooperation

International Tax Planning Using UK Companies expands and updates UK International Holding Companies the book examines the potential of the UK company as an offshore vehicle for use by

offshore trust companies entrepreneurs finance directors and their lawyers and accountants it also assesses the international tax planning opportunities of the new foreign dividend exemption introduced in July 2009 which further consolidates the UK's standing as one of the most tax efficient corporate domiciles in addition the book examines the substantial shareholder exemption introduced for capital gains first introduced in 2002 as well as the tax benefits of the UK company as an international trading company and as a recipient of various kinds of non UK source revenue it also explains the relevant EU and UK legislation the operation of double tax treaties and case study examples illustrating offshore tax planning possibilities using UK companies also includes foreign withholding taxes the new taxation exemption for foreign dividends with reference to the new inclusion of capital dividends company residence including reference to the 2010 UK Court of Appeal case of *Smallwood* UK withholding tax and UK dividends royalties and interest payments tax exemption for capital gains anti avoidance including reference to the UK thin capitalisation rules other uses of UK companies LLPs and limited partnerships in international tax planning UK trusts and trustees UK company formation and administration with updates arising from the UK Companies Act 2006 appendices include full text of the foreign dividend and substantial shareholder exemptions international tax planning using UK companies is essential reading for corporate and tax lawyers and accountants in the UK and overseas finance directors of large UK overseas companies and offshore trust companies

this book describes how UK companies and partnerships can be used to receive various kinds of investment and trading income from outside the UK at acceptable or even zero levels of UK taxation in describing these possibilities the authors consider current law and regulation in the UK as well as international law this book will be particularly relevant to lawyers accountants trust companies and their business clients in many countries including the UK and Europe Russia South America as well as

the uk s overseas territories

rely on tooley s international tax planning to have all the answers to the main issues in international tax planning including controlled foreign companies eu law double tax relief withholding taxes transfer pricing foreign profits and migration not only comprehensive this title is also easy to use it features a series of transactional driven case studies an overview of overseas tax systems and each key topic is illustrated with planning ideas tables and checklists for effective tax planning

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