

# Fundamentals Of International Tax Planning

Advanced Introduction to International Tax Law International Tax Primer Principles of International Taxation The Public International Law of Taxation International Taxation in a Changing Landscape International Taxation of Manufacturing and Distribution Basic International Taxation The Principles Of International Tax Planning International Law of Taxation Issues in International Taxation and the Role of the IMF The Oxford Handbook of International Tax Law International Tax Reform and the Inter-nation Allocation of Tax Revenue International Taxation in an Integrated World The Dark Side of International Tax Law International Tax Primer International Tax Competition International Tax Policy and Double Tax Treaties International and Cross-border Taxation in New Zealand A Reference Guide to International Taxation The Effects of Taxation on Multinational Corporations Reuven S. Avi-Yonah Brian J. Arnold Lynne Oats Asif H. Qureshi Jérôme Monsenego John Abrahamson Roy Rohatgi Roy Saunders Peter Hongler International Monetary Fund. Fiscal Affairs Dept. Florian Haase A. J. Easson Jacob A. Frenkel Giuseppe Marino Brian Arnold Rajiv Biswas Kevin J. Holmes (Writer on taxation) Craig Elliffe M. W. E. Glautier Martin Feldstein

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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 jurisdiction

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 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

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

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

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

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 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 as 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

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

in the discussion of the board work program on june 3 2013 it was urged that the fund be more present in current discussions of international tax issues this note reviews key issues and initiatives in this area and sets

out a work plan that is focused on the fund's mandate and macroeconomic expertise and that complements the work of other institutions notably the oecd

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 looks critically at systems of international taxation and points out defects which could be rectified it also looks ahead at possible directions for international taxation reform in preparation for the 21st century it deals with the search for an optimal system of international taxation foreign direct investment and the multinational enterprise neutrality and the efficient allocation of resources inter nation equity transfer pricing the treatment of intra group payments implementation

in this book the authors provide a new treatment of international taxation one that focuses on the interactions between fiscal policies of sovereign nations and the magnitude and directions of international capital and goods flow in an integrated world economy

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

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

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 world of international tax is constantly changing policies change laws change new double tax agreements dtas are concluded and existing ones amended and administrative practice is improved the period from 2007 when the first edition of this book was published until 2014 was no exception this new edition addresses international tax policy and dtas taking into account significant developments during that period the main changes incorporated in this edition include modifications to the oecd and united nations model dtas and commentaries concerning permanent establishments and business profits the taxation of technical services electronic commerce issues sales of shares in foreign special purpose vehicles which own assets in a particular country and international tax avoidance strategies adopted by high profile multinational enterprises

and the inter governmental responses to them encompassing a more comprehensive exchange of information regime and other measures to prevent tax base erosion and profit shifting beps preface

written by international tax law specialist professor craig elliffe international and cross border taxation in new zealand is a major commentary on new zealand s international tax law and double taxation agreements and transfer pricing regime the book is designed to provide readers with an understanding of the legal principles and concepts which underpin international tax law and cross border transactions and with practical guidance designed to assist them to navigate their way through this complex topic it begins with an introductory chapter explaining the history and concept of international taxation and the way in which new zealand and other nations deal with international taxation transactions the next four chapters provide comprehensive coverage of residence base taxation source based taxation and taxation of source based income the final two chapters deal with double tax agreements and allocation of profits thin capitalisation

textbook examining the problems arising from the taxation of international business in a broad and general way designed for businessmen to understand the international tax environment

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.

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