

Fundamentals Of Investments 7th Edition

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one of the most complex areas of tax practice concerns the interwoven area of trusts foundations and similar arrangements particularly when an international element is present this one of a kind book gives practitioners extensive global coverage of direct taxation of trusts and foundations wealth taxes procedural matters philanthropy and international tax planning with contributions from leading academics and practitioners offering both theoretical and practical perspectives this edited volume provides clear and accessible guidance on such taxation issues and topics as the following trusts and private international law trends in domestic taxation of trust and foundations worldwide trusts and abuse in a domestic law context tax treaty interpretation issues special tax cooperation agreements trusts and value added tax effect of the proposed business in europe framework for income taxation befit directive flow through entities and the oecd pillar two transfer pricing issues philanthropic holding foundations and special focus on jurisdictions unfamiliar with trusts and foundations tax lawyers and other tax professionals will gain a comprehensive understanding of how trusts and foundations are taxed across different jurisdictions and confidently navigate complex taxation issues including often overlooked and cross border aspects the book s essential insights will also prove of great value for academic research policy development and practical tax decision making in a globalized environment

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