

# Fundamentals Of International Taxation

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Fundamentals of International Taxation 2021/2022  
Fundamentals of International Taxation  
Fundamentals of International Transfer Pricing in Law and Economics  
Fundamentals of International Taxation  
Fundamentals of International Taxation  
Bittker and Lokken's Fundamentals of International Taxation  
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Research Handbook on International Taxation  
International Taxation in a Nutshell  
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Fundamentals of International Taxation  
International Commercial Tax  
International Company Taxation  
International Taxation in America  
Fundamentals of Transfer Pricing  
International Law of Taxation  
International Taxation in a Nutshell  
Fundamentals of Transfer Pricing  
International Taxation and Multinational Activity  
Fundamentals of International Taxation  
International Taxation of Income from Services under Double Taxation Conventions  
International Tax Handbook  
Forhandlinger paa det sekstende nordiske juristmøte i Oslo den 23., 24. og 25. august 1934

International Tax Policy and Double Tax Treaties  
Fundamentals of International Tax Planning  
The Fundamentals of Federal Taxation  
Cross-border Taxation of Permanent Establishments  
Taxation in Finance and Accounting  
International Company Taxation and Tax Planning  
Fundamentals of Taxation  
International Taxation  
The Taxation of Permanent Establishments  
Introduction to International Tax in Canada

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1991 Boris I. Bittker

2018 Boris I. Bittker

2013 Boris Bittker

1985 Jon E. Bischel Comprehensive overview of the Unisted States tax laws that affect international business, including international trade, investment, and finance. The various chapters consider jurisdiction to tax, source of income, deductions, organization of foreign operations, forming a foreign corporation, foreign tax credit, controlled foreign corporations, restructuring the foreign enterprise, characterization of gains and losses, export structures (DISC and FSC), possessions corporations, Americans overseas, general rules for foreign activities in the USA, foreign individuals, foreign corporations, foreign taxes and related considerations, intercompany transactions, tax treaties, general tax avoidance provisions, international tax compliance, tax consequences of boycott involvement, state taxation of multinational operations, intellectual property, real estate, international leasing, exporting, importing, manufacturing, and use of international funds,

2012-02-15 Wolfgang Schön The taxation of multinational corporate groups has become a major concern in the academic and political debate on the future of international taxation. In particular the arm's length standard for the determination of transfer prices is under increasing pressure. Many countries and international bodies are now taking a closer look at the use of transfer prices for profit shifting and are exploring alternative

mechanisms such as formulary apportionment for the allocation of taxing rights. With regard to this topic, this volume is the first to offer a concise analysis of transfer pricing in the international tax arena from an interdisciplinary legal and economic point of view. Fundamentals such as the efficient allocation of resources within multi-unit firms and distortions between different goals of transfer pricing as well as different aspects of it in tax and corporate law, the traditional OECD approach and practical aspects concerning intangibles, capital and risk allocation are covered by outstanding authors.

2011 Lawrence Lokken

2015 B.I. Bittker

1992 Lawrence Lokken

1998-01-01 Boris J. Bittker

2002 Continuing Legal Education in Colorado

1995 Boris I. Bittker

1992 Lawrence Lokken

1992 Boris I. Bittker

2019-01-03 Michael Lang Transfer pricing continues to be one of the most significant areas of heightened controversy in international taxation for multinational enterprises and tax administrations. Due to its far-reaching consequences, tax professionals and individual tax jurisdictions are required to understand the fundamentals of the topic, which is often caught in a maze of literature. Emerging from the joint research conducted by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the international tax law firm L&P - Ludovici Piccone & Partners, and the experiences from the annual advanced transfer pricing courses and conferences, this first edition of the book acts as a manual for understanding transfer pricing principles and their practical application. It provides a balanced approach by first detailing the basics of transfer pricing and second proceeding to specific topics that are highly relevant in today's tax environment. For the purpose of easy understanding, the book is presented in two parts: Part I: General Topics I. Introduction to Transfer Pricing II. Accurate Delineation and Recognition of Actual Transactions: Comparability Analysis III. Transfer Pricing Methods (Part I): Traditional Transaction Methods IV. Transfer Pricing Methods (Part II): Transactional Profit Methods V. Administrative Approaches to Avoiding/Minimizing Transfer Pricing Disputes VI. Administrative Approaches to Resolving Transfer Pricing Disputes VII. Transfer Pricing Documentation: Master File, Country File and Country-by-Country Reporting Part II: Specific Topics VIII. Attribution of Profits to Permanent Establishments IX. Transfer Pricing and Intra-group Services X. Transfer Pricing and Intra-group Financial Transactions XI. Transfer Pricing and Intangibles XII. Transfer Pricing, Supply Chain Management and Business Restructurings XIII. Transfer Pricing and Customs Valuation XIV. Transfer Pricing and EU State Aid In analysing the above topics, the work undertaken by the OECD, UN, EU, World Customs Organization, World Bank, International Monetary Fund and other international organizations is considered. Moreover, the book contains several practical examples, judicial precedents and illustrative explanations to complement the understanding. The book will be a catalyst for immense learning of students and young professionals who are at the introductory stage of understanding the nuances of transfer pricing. Further, the book also caters to tax lawyers, in-house tax counsels and academics working in international organizations, the business community and advisory firms as well as government officials interested in understanding transfer pricing. 2020-12-25 Yariv Brauner Capturing the core challenges faced by the international tax regime, this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders, evaluating various paths to reform at a time when international tax policy is a topic high on

politicians' agendas. Expert international contributors present an array of perspectives and approaches to research in the field, but all consider the necessity of fundamental reforms. The Research Handbook offers a reappraisal of the foundations and core concepts of the international tax regime, highlighting the need to adjust nineteenth and twentieth century solutions to the challenges of the twenty-first century. Chapters look at the challenges of embracing globalization, the interdependence of world economics, the ensuing impossibility of truly unilateral international tax policy, and the need to accommodate the expanding cast of players on the political map. With a variety of paths to reform suggested throughout, this Research Handbook will prove an invigorating read for law scholars working on taxation law as well as practitioners and policy makers seeking ways to improve, or navigate, the current state of affairs with international tax law.

2007 Richard L. Doernberg This book provides an introduction to the US law of international taxation. After an introduction to the fundamentals of US international taxation and the source rules, this book addresses investment and business activities carried on by nonresident individuals and foreign corporations in the US. Special attention is given to the branch profits tax and the provisions affecting foreign investment in US real estate. Also included are chapters on US income tax treaties and filing withholding and reporting requirements. The last part of the book is directed at investment and business activities of US citizens, residents and domestic corporations outside the US. The centerpiece is a consideration of the US foreign tax credit. Intercompany pricing, controlled foreign corporations, the treatment of foreign currency, and international tax-free transactions are discussed, as well as tax arbitrage.

2018

1993 Boris I. Bittger

2010-07-22 Peter Harris Inspired by a postgraduate course the authors have jointly taught at the University of Cambridge since 2001, Peter Harris and David Oliver use their divergent backgrounds (academia and tax practice) to build a conceptual framework that not only makes the tax treatment of complex commercial transactions understandable and accessible, but also challenges the current orthodoxy of international tax norms. Designed specifically for postgraduate students and junior practitioners, it challenges the reader to think about tax issues conceptually and holistically, while illustrating the structure with practical examples. Senior tax practitioners and academics will also find it useful as a means of refreshing their understanding of the basics and the conceptual framework will challenge them to think more deeply about tax issues.

2013-01-30 Ulrich Schreiber The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: Legal structures of international company taxation, International double taxation, Source-based and residence-based income taxation, International investment and profit shifting, International corporate tax planning, International tax planning and European law, Harmonization of corporate taxation in the European Union, International tax planning and tax accounting. International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zfbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

2011 Brian Dooley CPA. MBT The book deals with international taxation the in United States of America. The various chapters include foreign trusts in America, fundamentals of international taxation for businesses, the taxation of shareholders of foreign corporations, foreign tax credits, taxation of

foreign persons doing business in America, cross-border estate planning. The advanced topics include attribution of an agent's activities, and captive insurance companies,

2022-06-20 Raffaele Petruzzi This is Part Two of a crucially significant two-volume set on the nature of transfer pricing that fully elucidates how the growing body of applicable rules works in practice. The preceding volume, subtitled General Topics and Specific Transactions, focused on basic principles and specialized topics. This volume enlarges the scope of the first volume, particularly concerning industry specifics, regional considerations, the use of new technologies, and the intersection between transfer pricing rules and other disciplines. As in the first volume, stakeholding contributors from government, multinational companies, international organizations, advisory groups, and academia offer deeply informed perspectives, both general and specific, on the practical application of transfer pricing rules. With numerous examples and relevant international judicial precedents, the authors augment the first volume in such ways as the following: extended analysis of particular business sectors, including automotive, banking, consumer goods, insurance, IT, oil and gas, and pharmaceuticals; specific jurisdictional coverage of the United States, the European Union, Brazil, China, and India; detailed presentation of the use of new technologies by both taxpayers and tax authorities; and further in-depth analysis of transfer pricing's interaction with various fields of law. With this authoritative source of practical guidance, advisors, in-house practitioners, government officials, and academics worldwide will have all the details they need to move forward in tackling the complex aspects of the current transfer pricing environment.

2021 Peter Hongler 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.

2018-08-31 MINDY. HERZFELD This Nutshell, which provides an introduction to U.S. international taxation useful to both U.S. and non-U.S. students and practitioners interested in the topic, has been extensively revised and updated to address the fundamental changes to the U.S. international tax rules introduced by the 2017 tax act, as well as global tax changes brought about by the OECD's project on cross-border tax avoidance. In addition to providing a survey of the technical rules, the book also offers insight into tax planning considerations and how these have been altered by recent U.S. and global developments. Both the U.S. activities of foreign taxpayers, as well as the foreign activities of U.S. taxpayers are explored. In today's world, it is crucial for those involved in business and investment activities to understand the tax consequences that impact cross-border flows. The authors' careers span both the academic and private sectors, and they have used their experiences to distill the complexities of real-world tax considerations into a clearly written, straight-forward presentation of the key international tax concepts.

2021-06-18 Michael Lang Transfer pricing is one of the most relevant and challenging topics in international taxation. Over the last century, nearly every country in the world introduced transfer pricing rules into their domestic legislation. Indeed, it was estimated that profit shifting generated by the improper application of transfer pricing rules has resulted in global tax losses worth USD 500 billion for governments - 20% of all corporate tax revenues. It is thus imperative that all tax professionals thoroughly understand the nature of transfer pricing and how the growing body of applicable rules works in practice. In this crucially significant volume, stakeholders from government, multinational companies, international organisations, advisory groups and academia offer deeply informed perspectives, both general and specific, on the practical application of transfer pricing rules,

taking into consideration all the most recent developments. With approximately 160 practical examples and 90 relevant international judicial precedents, the presentation proceeds from general to more specialised topics. Such aspects of the subject as the following are thoroughly analysed: what is transfer pricing and the purpose of transfer pricing rules; the arm's length principle and its application; the consequences of a transaction not being in accordance with the arm's length principle; the transfer pricing methods; the mechanisms to avoid and resolve disputes; the transfer pricing documentation; the attribution of profits to permanent establishments; the transfer pricing aspects of specific transactions, such as services, financing, intangibles and business restructurings. The application of transfer pricing legislation is arguably the most difficult task that taxpayers and tax authorities around the world must face. With this authoritative source of practical guidance, government officials, tax lawyers, in-house tax counsel, academics, advisory firms, the business community and other stakeholders worldwide will have all the detail they need to move forward in tackling this thorny aspect of the current tax environment.

2009-02-15 James R. Hines Because the actions of multinational corporations have a clear and direct effect on the flow of capital throughout the world, how and why these firms behave the way they do is a major issue for national governments and their policymakers. With an unprecedented ability to adjust the scale, character, and location of their global operations, international corporations have become increasingly sensitive to the kind and degree of tax obligations imposed on them by both host and home countries. Tax rules affect the volume of foreign direct investment, corporate borrowing, transfer pricing, dividend and royalty payments, and research and development. National governments that tax the profits of international firms face important challenges in designing tax policies to attract them. This collection examines the global ramifications of tax policies, offering up-to-date, theoretically innovative, and empirically sound perspectives on a problem of immense significance to future economic growth around the globe.

2011 Boris I. Bittker

2016-04-24 Marta Castelon 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.

2015-01-01 This truly indispensable book from Nexia International condenses the KEY rates, reliefs and tax facts from 80 regimes into one essential guide. It's an accessible and user-friendly first point of reference for accountants, tax advisers, policy-makers, investors looking at opportunities overseas and anyone considering living or working abroad. Each chapter covers a single jurisdiction and includes information on: - Legal Forms - Corporate Tax - Personal Tax - Withholding Taxes - Indirect Taxes. Each country-specific chapter is organised and presented in the same format and style. The chapters are organised alphabetically by country which ensures readers can quickly find the information they need on a specific country. Written by Nexia members based in the relevant tax regime, The International Tax Handbook provides a concise overview of taxation in these regimes: Argentina, Australia, Austria, Bahrain, Belgium, Bolivia, Brazil, British Virgin Islands, Bulgaria, Cameroon, Canada, Channel Islands - Guernsey, Channel Islands - Jersey, Chile, China, Colombia, Costa Rica, Cyprus, Czech Republic, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Ghana, Gibraltar, Greece, Guatemala, Hong Kong SAR, Hungary, India, Iran, Ireland, Isle of Man, Israel, Italy, Japan, Kenya, Korea, Lebanon, Liechtenstein, Luxembourg, Malaysia, Malta, Mauritius, Mexico, Morocco, Namibia, The Netherlands, New Zealand, Nigeria, Oman (Sultanate of Oman), Pakistan, Panama, Paraguay, Peru, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Singapore, Slovak Republic, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Taiwan, Tanzania, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay, Vietnam. Previous edition ISBN: 9781780431277

1935

2007 Kevin Holmes "The purpose of this book, then, is to give you an understanding of the concepts that underlie international tax law and double tax treaties by providing an insight into how international tax policy, law and practice operate to ultimately impose tax on international business and investment."--Preface.

2007 Raffaele Russo Economic activities have never been as global as they are today. This has contributed to the increase in the mobility of economic activities around the globe and has created opportunities - as well as problems - for the players in the world economy. Looking at this setting from a tax perspective, Fundamentals of International Tax Planning provides readers with a basic knowledge of the tools currently used by multinational enterprises to benefit from the opportunities and overcome the problems created by the expansion of the market. In other words, this book looks at techniques used to reduce an MNE's tax burden.

2010 John A. Miller The third edition of The Fundamentals of Federal Taxation is a problem-based, transaction-oriented treatment of the basics of federal taxation. It features a balanced approach toward tax planning and tax policy and is structured for easy accessibility through the use of forty-two chapters, each of which can readily be covered in one, or occasionally two, class sessions. A new chapter in this edition brings together the various exclusions, deductions and credits concerning education. This is a topic of particular relevance to students that often receives scattered treatment in other books. Thoroughly up to date, this edition incorporates the changes arising from the American Taxpayer Relief Act of 2012, the so-called 'fiscal cliff' legislation. The authors also prepare an annual supplement each August. The first half of the book provides students with an understanding of the overall structure of the federal income tax. This part culminates in two major review problems that assist students in

integrating the knowledge gained. Thereafter, the book covers various major topics of taxation—including real estate taxation, intellectual property taxation, family taxation, tax consequences of litigation, and deferred compensation -- with an emphasis on tax planning. It is designed to give students an appreciation for how the law of taxation connects with everyday events of American life. The book also contains chapters on corporate and partnership income taxation, international income taxation and the federal wealth transfer taxes in order to introduce students to those important areas of tax law. In this cogent, straightforward treatment of a complex subject, the topics, the selection of cases, and the design of the problems are all calculated to make tax fun and thought-provoking. This edition is available in both hard copy and electronic versions. A teacher's manual with complete solutions to all of the problems is available.

2016 Andreas Waltrich Introduction -- Fundamentals and objective -- Source taxation of business profits according to the OECD model -- Source taxation of business profits from a national point of view of Germany, the US and the BRIC states -- Cross-country analysis of the OECD and national PE concepts and the rules on the attribution of business income -- Reform proposals with regard to the PE definition and the attribution of business profits -- Final conclusion in the form of theses

2023-02-09 Joaquim Miranda Sarmiento Taxation is becoming more and more relevant for firms and managers decisions, mainly due to the impacts of taxation on firms and projects performance, profitability and value. This book provides an introductory overview of taxation in the fields of finance and accounting. It covers several fundamental topics of taxation, such as income, corporate and value add tax, and tax planning and management, international taxation, EU tax harmonization and transfer prices. This book intends to provide the readers with an understanding of the main concepts and principles of these topics, regardless of specific country contexts in law. With this book, readers will be able to understand the fundamentals of taxation at a conceptual and practical level. By using theory and practical examples, readers will understand taxation at a broader level, without being concerned about country-specific issues.

2015 Dieter Endres This book provides a description and analysis of tax systems worldwide. It offers practical guidance on international planning approaches from a team of both tax practitioners and academics. In addition to references to country-specific tax legislation - including laws and rules in all EU Member States plus the United States, as well as special provisions in Australia, Japan, and elsewhere - the book discusses important ECJ decisions and various other case studies.

2019 Pasquale Pistone

2020-07-28 Adnan Islam Whether your organization is contemplating a global move or is already involved in international business, you need to know about the activities that create multi-jurisdictional tax exposure and the required tax reporting for each relevant jurisdiction. Information is provided for Tax Reform and the impact of the Tax Cuts and Jobs Act of 2017, this guide covers international tax terminology and regulations that apply to a U.S. entity involved in global operations, or for a foreign entity doing business in the United States. Key topics include: Export income Receipts in foreign currency Allocation and apportionment of deductions U.S. foreign tax credit fundamentals and special rules Initiation of foreign operations Foreign branches and affiliated companies Sale of use of tangible property Foreign business operations in the United States Foreign business sales of tangible property in the United States Foreign business provision of services in the United States Exploitation of business assets outside of the United States Use of foreign tangible/intangible property in the United States U.S. withholding taxes on foreign businesses FDII GILTI

2021-06-26 Sven Hentschel This book provides a comprehensive analysis of the rules governing the taxation of permanent establishments as implemented in the OECD Model Tax Convention and German national tax law. Deviations between the OECD approach and the German approach are identified and modifications to the rules as a result of the Base Erosion and Profit Shifting (BEPS) project are examined. Moreover, challenges



imposed to the PE concept as a result of the digitalisation of the economy are identified and discussed. Against this background, the Pillar One Blueprint proposing a long-term solution to overcome the tax challenges arising from the digitalisation of the economy is presented and assessed against widely accepted overarching principles of tax policy.

2017-08 Jean-Pierre Vidal