

International Taxation In A Nutshell

International tax rules, which determine how countries tax cross-border investment, are increasingly important with the rise of globalization, but the modern U.S. rules, even more than those in most other countries, are widely recognized as dysfunctional. The existing debate over how to reform the U.S. tax rules is stuck in a sterile dialectic, in which ostensibly the only permissible choices are worldwide or residence-based taxation of U.S. companies with the allowance of foreign tax credits, versus outright exemption of the companies' foreign source income. In *Fixing U.S. International Taxation*, Daniel N. Shaviro explains why neither of these solutions addresses the fundamental problem at hand, and he proposes a new reformulation of the existing framework from first principles. He shows that existing international tax policy frameworks are misguided insofar as they treat "double taxation" and "double non-taxation" as the key issues, conflate the distinct questions of what tax rate to impose on foreign source income and how to treat foreign taxes, and use simplistic single-bullet global welfare norms in lieu of a comprehensive analysis. Drawing on tools that are familiar from public economics and trade policy, but that have been under-utilized in the international tax realm, Shaviro offers a better analysis that not only reshapes our understanding of the underlying issues, but might point the way to substantially improving the prevailing rules, both in the

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U.S. and around the world.

This uniquely affordable volume contains all of the relevant Internal Revenue Code provisions and Treasury Regulations necessary for introductory classes in United States international taxation. It is specially geared for use in two or three-unit international taxation courses, and includes essential legislation and regulations affecting U.S. taxation of foreign entities and of domestic entities whose income derives from outside the United States. Lathrope's 2021 edition is notably shorter in length and a fraction of the price of the leading competition. The new volume contains: (1) all relevant changes made by the Covid and Taxpayer Certainty Acts (Pub. L. No. 116-260), and the American Rescue Plan Act of 2021 (Pub. L. No 117-21); (2) changes to IRS regulations since 2020, (3) the 2016 United States Model Income Tax Convention, and (4) the inflation-adjusted items for 2021 (Revenue Procedure 2020-45).

As a united global economy evolves, economists and policymakers are forced to consider whether the current system of taxing income is inconsistent with the trend toward liberalized world financial flows and increased international competition. To help assess existing tax policies and incentives, this volume presents new research on how taxes affect the investment and financing decisions of multinationals today. The contributors examine the effects of taxation on decisions about international financial management, business investment, and international income shifting. They consider the influence of tax rules on dividend policy decisions within multinationals; the extent to which tax

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incentives affect the level and location of research and development across countries; and the fact that foreign-controlled companies operating in the United States pay lower taxes than do domestically controlled companies.

The contributors to this volume are Rosanne Altshuler, Alan J. Auerbach, Neil Bruce, Timothy Goodspeed, Roger H. Gordon, Harry Grubert, Bronwyn H. Hall, David Harris, Kevin Hassett, James R. Hines Jr., Roy D. Hogg, Joosung Jun, Jeffrey K. Mackie-Mason, Jack M. Mintz, Randall Morck, John Mutti, T. Scott Newlon, James M. Poterba, Joel Slemrod, Deborah Swenson, G. Peter Wilson, and Bernard Yeung.

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

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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.

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.

This helpful study aid updates international aspects of tax systems originating in national environments. It focuses on U.S. taxation as applied to economic activity with an international element. The Third Edition is divided into four sections: basic elements of international taxation, inbound U.S. taxation, outbound U.S. taxation, and income tax treaties. This new offering is from the Concepts and Insights Series and is designed as recommended reading to complement casebook instruction.

International taxation is evolving in response to globalization, capital mobility, and the increased trade in

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services, and introduces international tax practitioner, student and researcher to the theory, practice, and international examples of the changing landscape. Models of tax competition in a flat and connected world are very different than those necessary to ensure compliance in a world dominated by cross-border flows of goods and repatriation of profits. Taxes on consumption, e-commerce, and services are looming innovations in future of international taxation. Tax coordination and standardization are immense challenges in a world in which the movement of value is increasingly subtle and hard to detect. And as corporations and individuals become more sophisticated in the internationalization of flows of capital, our models must become more sophisticated in their scope and inclusion. In the era when trade was dominated by the exchange of manufactured goods, international taxation was designed to protect domestic industries, create tax revenue, prevent evasion, and promote compliance. The traditional toolbox of customs duties, tariffs, and taxes on repatriated profits must be augmented as the movement of goods across borders represents a much smaller fraction of trade and as international taxation policy is increasingly used to attract foreign corporations rather than discourage branch offices. International taxation models that can better tax services, track international flows of capital, and allow a nation to compete in a world market for capital formation are the tools of the modern tax practitioner. International tax policy is now viewed as an integral part of economic policy. This approach is bound to accelerate as the world becomes increasingly

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flat and better connected. Economic progress is more and more influenced by the movement of services and information, movements that are no longer through ports but through fiber optic lines. This book contributes to the growing literature on international taxation by bringing together theory and experience, current practices and innovation, and our current understanding of some of the challenges now facing and arguably frustrating current international taxation policy. The book will create new avenues of research for scholars, a new awareness for students of International Taxation, and new possibilities for international tax practitioners. The models and examples presented here suggest that there are serious problems with measurability of flows of services and information, and points to an increasingly need for greater harmonization of international taxation, perhaps through coordinated consumption-tax oriented approaches.

- * Describe the rapidly evolving role of International Taxation in a globalizing information economy
- * Present theoretical models that act as the basis for successful international tax competition
- * Describe the experiences and innovations of representative internationalized countries
- * Discuss some new approaches to International Taxation
- * Makes the case for new models of international taxation in an increasingly global information world

This 5x7.5" reference serves as an introduction to the US law of international taxation for law students, foreign lawyers, and US lawyers seeking an introduction or refresher. It overviews US tax laws governing international trade and investment, making frequent

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reference to the International Revenue Code and the Income Tax Regulations. Sections cover fundamentals of US international taxation, the US activities of foreign taxpayers, foreign activities of US citizens and residents, special US international tax provisions creating incentives and disincentives for certain conduct or transactions, and the effect of US transfer taxes on resident and nonresident aliens. c. Book News Inc. Discusses two fundamental principles of US taxation of international transactions, i.e. tax jurisdiction and the source of income rules. Explains how the US taxes the foreign activities of domestic corporations, US citizens and other US persons. Includes chapters on the foreign tax credit, the deemed paid foreign tax credit, transfer pricing, controlled foreign corporations, foreign sales corporations and income tax treaties. Describes how the US taxes the US activities of foreign corporations, non-resident alien individuals, and other foreign persons. In international tax law, the term 'beneficial ownership' refers to which parties involved in a cross-border transaction are entitled to tax treaty benefits. However, determining beneficial ownership is a complex and often disputed issue, subject to different meanings in different countries. Archival research on its early use in tax treaties and in the developing OECD Model reveals that its meaning has changed dramatically over the decades, leading to new interpretations significantly affecting current tax practice and scholarship. This book, dedicated to establishing how beneficial ownership should ideally be interpreted, compares the use and interpretation of beneficial ownership, both current and

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historical, in a wide range of national jurisdictions as well as the EU, ultimately shedding a clearer light than has heretofore been available on the meaning of the term. In her very thorough analysis of the application of beneficial ownership, the author touches on such aspects as the following: – historical development of the beneficial ownership requirement as used in tax treaties and in the OECD Model Tax Convention on Income and on Capital; – rules of double taxation conventions; – application of the OECD’s Action Plan on Base Erosion and Profit-Shifting (BEPS); – the problem of so-called ‘white income’; – use of the substance-over-form principle; – attribution-of-income rules; and – the role of agents, nominees, and conduit companies. Specific analysis of the use and interpretation of beneficial ownership in a domestic law and treaty context in numerous jurisdictions – with particular emphasis on the United Kingdom, Australia, the United States, and Germany – is a major feature of the presentation. As a thorough guide to determining whether a person claiming tax treaty benefits is the true owner – and which parties are excluded from treaty benefits and to what extent – this book will be of immeasurable value to lawyers, tax authorities, policymakers, and other professionals working with taxable international transactions of any kind.

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 revised and updated to address the fundamental changes to the U.S. international tax rules introduced by

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the 2017 tax act, including interpretive regulatory guidance. It also includes discussion of interaction between U.S. tax rules and global tax changes brought about by recent OECD developments as they affect U.S. taxpayers. 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.

Introduction to US law of federal income taxation of individuals. Includes material on tax credits, mark-to-market regimes, original-issue discount, consumption-vs. accretion-model income taxation.

The effects of the growth of multinational enterprises and globalization in the past fifty years have been profound, and many multinational enterprises, such as international banks, now operate around the world through branches known as permanent establishments. The business profits article (Article 7) of the OECD model tax treaty attributes a multinational enterprise's business profits to a permanent establishment in a host country for tax purposes. Michael Kobetsky analyses the principles for

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allocating the profits of multinational enterprises to permanent establishments under this article, explains the shortcomings of the current arm's length principle for attributing business profits to permanent establishments and considers the alternative method of formulary apportionment for allocating business profits.

In *Imposing Standards*, Martin Hearson shifts the focus of political rhetoric regarding international tax rules from tax havens and the Global North to the damaging impact of this regime on the Global South. Even when not exploited by tax dodgers, international tax standards place severe limits on the ability of developing countries to tax businesses, denying the Global South access to much-needed revenue. The international rules that allow tax avoidance by multinational corporations have dominated political debate about international tax in the United States and Europe, especially since the global financial crisis of 2007–2008. Hearson asks how developing countries willingly gave up their right to tax foreign companies, charting their assimilation into an OECD-led regime from the days of early independence to the present day. Based on interviews with treaty negotiators, policymakers and lobbyists, as well as observation at intergovernmental meetings, archival research, and fieldwork in Africa and Asia, *Imposing Standards* shows that capacity constraints and imperfect negotiation strategies in developing countries were exploited by capital-exporting states, shielding multinationals from taxation and depriving nations in the Global South of revenue they both need and deserve. Thanks to generous funding from the Gates Foundation,

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the ebook editions of this book are available as Open Access volumes from Cornell Open (cornellopen.org) and other repositories.

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.

This title is one of six releases from the LexisNexis Graduate Tax Series. United States International Taxation embodies the dual goals established for the LexisNexis Graduate Tax Series: to provide graduate tax students with a solid foundation in the applicable rules and to enhance their skills in reading and applying complex statutes and regulations. To this end, the text relies very little on the often-times laborious analysis of cases and other sources that are secondary to the Code

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and the regulations. Instead, each chapter provides an overview of the substantive content, with emphasis on important issues that are not apparent from the language of the Code and regulations. This book contains teaching materials for law school courses in the United States federal income taxation of persons engaged in cross-border activities and transactions. It contains 21 separate Units that address fundamental concepts of residency and source, the taxation of United States persons (citizens, residents, and domestic corporations) on their activities within the United States, and the safeguard rules in place to curtail potentially abusive tax avoidance in the international context.

Explains why perfecting, rather than curbing, interstate competition would make international taxation both more efficient and more just.

This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax Avoidance Package, and the US Tax Cuts and Jobs Act. This superb book will guide the reader through the key issues and practical aspects of international tax practice. It demonstrates how different global tax systems interact

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and how to prevent paying more tax than necessary. The basic principles of each aspect of international taxation are outlined and then examined in greater depth and detail. This updated third edition includes coverage of both UK and EU legislation and regulation, as well as the key cases and rulings. Complicated double taxation concepts are clearly illustrated with examples and diagrams to help the reader quickly understand how they'll apply in practice. Examples of policies adopted in other countries are included, along with specialist commentary and guidance.

International Taxation in a Nutshell West Academic Publishing

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.

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

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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.

Banking is an increasingly global business, with a complex network of international transactions within multinational groups and with international customers. This book provides a thorough, practical analysis of international taxation issues as they affect the banking industry. Thoroughly explaining banking's significant benefits and risks and its taxable activities, the book's broad scope examines such issues as the following: taxation of dividends and branch profits derived from other countries; transfer pricing and branch profit attribution; taxation of global trading activities; tax risk management; provision of services and intangible property within multinational groups; taxation treatment of research and development expenses; availability of tax incentives such as patent box tax regimes; swaps and other derivatives; loan provisions and debt restructuring; financial technology (FinTech); group treasury, interest flows, and thin capitalisation; tax havens and controlled foreign companies; and taxation policy developments and trends. Case studies show how international tax analysis can be applied to specific examples. The Organisation for Economic Co-operation

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and Development Base Erosion and Profit Shifting (OECD BEPS) measures and how they apply to banking taxation are discussed. The related provisions of the OECD Model Tax Convention are analysed in detail. The banking industry is characterised by rapid change, including increased diversification with new banking products and services, and the increasing significance of activities such as shadow banking outside current regulatory regimes. For all these reasons and more, this book will prove to be an invaluable springboard for problem solving and mastering international taxation issues arising from banking. The book will be welcomed by corporate counsel, banking law practitioners, and all professionals, officials, and academics concerned with finance and its tax ramifications.

The question of how to tax multinational companies that operate highly digitalised business models is one of the most contested areas of international taxation. The tax paid in the jurisdictions in which these companies operate has not kept pace with their immense growth and the OECD has proposed a new international tax compromise that will allocate taxing rights to market jurisdictions and remove the need to have a physical presence in the taxing jurisdictions in order to sustain taxability. In this work, Craig Elliffe explains the problems with the existing international tax system and its inability to respond to challenges posed by digitalised companies. In addition to looking at how the new international tax rules will work, Elliffe assesses their likely effectiveness and highlights features that are likely to endure in the next waves of international tax reform.

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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

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without peer. It will prove of inestimable value to all accountants, lawyers, economists, financial managers, and government officials working in international trade environments.

Offers a concise exposition of the United States tax laws involved in international business and investment transactions.

This book explores the ill-defined and oft-underestimated relationship between the World Trade Organization (WTO) and taxation. By adopting a two-pronged approach, the relationship is examined in terms of the extent to which the WTO legal framework exerts influence upon domestic tax law and international tax policy, and whether it is appropriate for the WTO to play a regulatory role in the field of taxation. The book begins with an examination of the historical development of international trade law and international tax law, and demonstrates that these two separate areas of law are closely linked in terms of their underlying principles and historical evolution. The work then goes on to offer a doctrinal analysis of the tax content found in the WTO legal texts and highlights ambiguities therein.

The taxation of extractive industries exploiting oil, gas, or minerals is usually treated as a sovereign, national policy and administration issue. This book offers a uniquely comprehensive overview of the theory and practice involved in designing policies on the international aspects of fiscal regimes for these industries, with a particular focus on developing and emerging economies. *International Taxation and the Extractive Industries* addresses key topics that are not frequently covered in

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the literature, such as the geo-political implications of cross-border pipelines and the legal implications of mining contracts and regional financial obligations. The contributors, all of whom are leading researchers with experience of working with governments and companies on these issues, present an authoritative collection of chapters. The volume reviews international tax rules, covering both developments in the G20-OECD project on 'Base Erosion and Profit Shifting' and more radical proposals, identifying core challenges in the extractives sector. This book should become a core resource for both scholars and practitioners. It will also appeal to those interested in international tax issues more widely and those who study environmental economics, macroeconomics and development economics.

If you are a U.S. person with income, investments, or operations abroad, or if you are a non-U.S. person with income, investments, or operations in the U.S., John Anthony Castro understands that you are confronted with an array of international tax issues. Mr. Castro provides a full spectrum of tax services for his international tax clientele. Given the complexity of today's international marketplace, sophisticated cross-border tax planning is of paramount importance. Governments worldwide are aggressively pursuing additional revenue, and crisis-related restructurings pose new and difficult challenges for tax planning and dispute resolution. Mr. Castro understands the business and legal intricacies of international taxation and has an unmatched ability to design, implement, and defend international tax planning and structures. Mr. Castro is consistently ranked as one of

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the most highly recognized and recommended experts for international tax matters in the U.S. He is in touch with changing tax laws, practices, and dispute resolution techniques around the globe and can help design, implement, and defend tax strategies for international operations and transactions.

This book is the first academic contribution that deals with international taxation of income sources from sports events. Using an interdisciplinary approach, with in-depth analysis of both sports law and international tax law, it is notably the first academic work to conduct a thorough analysis in the fields of international taxation of eSports, sports betting as well as illegal/unlawful income sources that may be obtained in relation to a sporting event, such as kickback payments. After describing the general methodologies of income tax and VAT from an international standpoint, defining key terms such as 'eSports' and 'bidding procedure', the book examines in detail the taxation of the services that are rendered and the goods that are sold, thereby the income obtained, in relation to an international sports event from both income tax and VAT perspectives. Also analysed are government funding in the sports sector, along with its taxation modalities, as well as specific tax exemption regulations enacted for the purposes of mega sporting events. Highlighting the absence of an acceptable level of certainty in the field of taxation of international sports events, the work makes pertinent suggestions as to the future of international sporting event taxation law. With international appeal, this comprehensive book constitutes essential reading for tax and sports law

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scholars.

Publicity about tax avoidance techniques of multinational corporations and wealthy individuals has moved discussion of international income taxation from the backrooms of law and accounting firms to the front pages of news organizations around the world. In the words of a top Australian tax official, international tax law has now become a topic of barbeque conversations. Public anger has, in turn, brought previously arcane issues of international taxation onto the agenda of heads of government around the world. Despite all the attention, however, issues of international income taxation are often not well understood. In this collection of essays, written over the past two decades, renowned tax expert Michael J. Graetz reveals how current international tax policy came into place nearly a century ago, critiques the inadequate principles still being used to make international tax policy, identifies and dissects the most prevalent tax avoidance techniques, and offers important suggestions for reform. This book is indispensable for anyone interested in international income taxation.

The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions

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with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics.

This book identifies a set of principles and corresponding tax settings that countries may apply to cross-border income derived by, through, or from a trust and will appeal to international tax practitioners, administrators, policymakers, academics, and students.

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

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practitioners and academics.

This book covers all major topics in international tax law, ranging from permanent establishments and capital gains to the taxation of royalties and technical services, transfer pricing, and General Anti-Avoidance Legislation. It also highlights the Indian “story” of status vs. contract by examining four areas of controversy: permanent establishments, FTS (Fees for Technical Services) & Royalty, capital gains, and transfer pricing. The book approaches the subject of international taxation from two opposing yet related perspectives. One is the tax planning perspective, which involves contracts entered into by individuals and companies; the other is that of state regulation through increasingly complex legislation. The area of permanent establishments demonstrates the dominance of contracts over status, at least with respect to Indian tax law. However, some recent judicial decisions in this area demonstrate the susceptibility of contracts to status-related arguments. The areas of FTS & Royalty as well as those of capital gains and transfer pricing demonstrate the Indian government’s attempts to establish, through legislation, the dominance of status over contracts. Whereas traditional textbooks on international tax law focus on the legal technicalities of tax legislation, this book provides tax scholars and lawyers with an understanding of tax planning and tax legislation side by side in each chapter, specifying the respective kind of actual or anticipated tax planning activity that in turn prompted a legislative response. As such, it offers readers a contextual and practical introduction to the complexities of international tax law,

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as well as an in-depth analysis of the latest debates and controversies in this area.

This book examines fundamental issues of principle and practice in the taxation of international corporations. It analyses the economic and wider normative basis of the existing international tax system, and proposes potential reforms, including radical methods of allocating taxing rights based on residence, destination, and formula apportionment.

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