

Fundamentals Of International Tax Planning

Fundamentals of Income Tax Law is a completely up-to-date exposition of Canadian income tax in terms of legislation, administrative practices and case law. The text is a systematic examination of the foundational principles of Canadian income tax law and an analysis of the interpretation of those principles in leading Canadian cases. The text contains extensive illustrations and examples that facilitate an understanding of complex provisions. Fundamentals has four themes: determination of income and tax liability; basic corporate taxation; administration and compliance; and tax avoidance. The text examines all of the fundamental principles - constitutional, economic and interpretive---of Canadian income tax law pertaining to the computation of income, taxable income and tax payable. The text comprehensively covers all matters pertaining to the administrative aspects of the income tax law, compliance provisions, tax filings, and legal procedures for disputes in the tax courts. In addition to the general principles that apply to all taxpayers, there are four chapters specifically income. Finally, the text has a comprehensive chapter and analysis of the rules pertaining to tax avoidance and, in particular, the general anti-avoidance rule (GAAR), which is now an intrinsic part of all tax planning and compliance. The text is written in an easy to read style. Students and practitioners will find the analysis thoughtful without being obtuse. Each chapter is supplemented by comprehensive supplementary materials in the form of bibliographies to facilitate further research.

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.

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.

This book covers topics such as: fundamentals of law firm financial information, with easy-to-understand examples of the data involved and financial management concepts.

International Taxation in a Nutshell

A Reference Guide to International Taxation

Fundamentals of European Union Direct Tax

International Company Taxation

PRACTICAL GUIDE TO U.S. TAXATION OF INTERNATIONAL TRANSACTIONS.

International Tax

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. This book provides a comprehensive approach to Corporate Governance, Audit Process and Risk Management. Furthermore, it provides an analytical and comprehensive approach of the issues facing governance directors, internal and external auditors, risk managers, and public officials conducting assessments based upon the Report on Standards and Codes.

This book provides a fascinating insight into the glamorous world of tax havens. The first half contains indispensable information about the 25 best tax havens in the world, from the exotic Cayman Islands, British Virgin Islands and Monaco to less well-known ones like Cyprus, Malta and Panama. Discover how you can live the tax-free life, invest in highly profitable tax haven real estate or run a successful business out of one. The second half of the book explores how big companies and the rich use tax havens and how you too could enjoy all the benefits. You'll find out how to go about setting up offshore companies, trusts and foundations and how these useful structures can help you lower your taxes and protect your assets from the outside world.

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.

Corporate Tax Residence and Mobility

Fundamentals of International Franchising

Tax Treaties and Domestic Law

The Fundamentals of Federal Taxation

An International Comparison

This book is not merely a new edition, but a complete and significantly expanded rewrite. It comprises over 900 pages of expert exposition of this complex subject that has become so important in the modern global economy. Already established over four editions as the pre-eminent work on the subject it is a 'must-own book' for all students and practitioners of tax, whether from a business or accounting perspective. Professor Lynette Olivier and Michael Honiball are without peer in their understanding of this highly specialised field. Five new chapters have been added on: Taxation of individuals; Taxation of Companies and Dividends; Taxation of Partnerships; Cross-border VAT; and Interpretation of Statutes.

The authors of International Tax Planning are tax specialists representing both high-tax and low-tax jurisdictions. They address issues that impact business enterprises as well as individuals, presenting a sampling of issues, each addressed by a commentator who deals directly with such matters on a regular basis. Countries covered are: Austria France Germany Gibraltar Italy, Liechtenstein Switzerland the Netherlands Netherlands Antilles U.S.A The reader will find a wealth of useful information, not only on the cor

international taxation, but also its potential for the resolution of conflicts and the mitigation of unfair tax burdens through a and international cooperation.

In the first of a four-part series on the fundamentals of international tax reform, the authors discuss the calculation of the foreign-derived intangible income (FDII). They explain the critical issues that require careful consideration and present planning opportunities, and they suggest best practices while IRS guidance remains pending.

The massive and growing increase in international trade and investment make it increasingly important for corporate counsel practitioners to understand the complexity of tax systems worldwide and to plan for optimal specific arrangements in each business operation. International tax planning stands to be enormously enhanced by the kind of analysis presented in this one book, combining as it does detailed information on tax law in scores of jurisdictions and practical guidance on international tax approaches.

The International Banking System

U.S. Taxation of Foreign Income and Foreign Taxpayers

Common Corporate Tax Base (CC(C)TB) and Determination of Taxable Income

Audit Roles and Board Oversight

The Tax Magazine

Taxes

The Major Developments in Tax Policy Steadily increasing globalization as well as the financial and economic crisis have brought major challenges for states in ensuring budgetary consolidation while maintaining sustainable economic growth. These developments have not only influenced political and economic discussions in the 21st century, but also raise new questions on the role of taxation in the economic policy environment. National taxation systems worldwide are subject to significant changes and it is assumed that they will develop in a more co-operative way in the near future. This book aims at identifying the major developments in tax policy in the 21st century on a national as well as on an international level and gives an in-depth analysis of the challenges and risks, but also of the opportunities connected to these developments. It covers numerous and discrete issues ranging from challenges in the VAT/GST area, the taxation of the financial sector, the fight against aggressive tax planning, tax abuse and tax evasion, tax integration within the EU, the development of transfer pricing rules, the increasing role of co-operative compliance and good governance and the changing tax policies of developing and newly industrialized countries. The contributions in this book build upon a legal comparison of the national tax systems in the relevant fields, propose tax policy solutions where required and give ideas on how to go forward.

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

This nutshell not only addresses the fundamentals of U.S. international taxation, but it also offers insight into tax planning considerations. Both the U.S. activities of foreign taxpayers, as well as the foreign activities of U.S. taxpayers are explored. In the truly global economy in which we live, it is crucial for those involved in business and investment activities to understand the tax consequences that impact cross-border flows. Building on both academic and private sector careers, the author has used his experience to distill the complexities of real-world tax considerations into a clearly written, straight-forward presentation of the key international tax concepts, including the most recent developments.

The study conducted by the Centre of European Economic Research (ZEW), the University of Mannheim and Ernst & Young contributes to the ongoing evaluation of the proposal for a Draft Council Directive on a Common Consolidated Corporate Tax Base (CC(C)TB) released by the European Commission on March 16, 2011. For the first time, details on the determination of taxable income under the proposed Council Directive are compared to prevailing corporate tax accounting regulations in all 27 Member States, Switzerland and the US. The study presents evidence on the scope of differences and similarities between national tax accounting regulations and the Directive's treatment in a complete, yet concise form. Based on this comprehensive comparison, it goes on to discuss remaining open questions and adjustments needed if the Directive is to be implemented in national tax law. Readers seeking a basis for taking an active part in the public debate will find a valuable source of information and a first impression of how the proposed CC(C)TB would affect corporate tax burdens in the European Union.

A Practical Guide to U. S. Taxation of International Transactions

Practical international tax planning

International Taxation

How to Cut Your Taxes to Zero and Safeguard Your Financial Freedom

Fundamentals of Offshore Banking: How to Open Accounts Almost Anywhere

The International Corporate Governance System

Economic activities have never been as global as they are today. This has contributed to the increase in the mobility 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 reader 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.

The concept of residence lies at the core of corporate income taxation. In domestic tax systems, the essential function of the residence concept is to subject resident corporate taxpayers to full tax liability, usually on a worldwide basis. In tax treaties, residence plays a fundamental role in the allocation of taxing powers between states. Moreover, within the European Union, it gives access to the legal protection granted to companies by internal market rules, whether contained in EU treaties (fundamental freedoms) or in tax directives. Today, however, the globalization and the digitalization of the economy are putting residence under heavy pressure. Within multinational enterprises, the geographical dislocation of the functions performed by people and entities within the multinational group makes it harder to identify a central place of decision or management in cases where this place is not the same as the place where the company was incorporated. Moreover, tax planning strategies involving location or the transfer of residence to low-tax jurisdictions have come under the spotlight of international organizations, such as the OECD and the European Union. Against this background, this book examines the notion of residence from a comparative, EU and international law perspective. It is divided into two parts. Part one comprises a general introductory report, as well as five thematic reports on key present and future issues concerning the tax residence of companies. Part two comprises the national reports of 14 EU Member States and 6 non-EU Member States (Norway, Russia, Serbia, Turkey, Ukraine and the United States). Those reports contain an extensive analysis of the definition and function of corporate tax residence on the basis of a questionnaire (which is included as an appendix in this book). With contributions from renowned academics from Europe and beyond, this book offers an insightful and multifaceted perspective on a fundamental concept of domestic and international taxation.

Publication surveying all aspects of international tax planning including the effective use of foreign financial centres and tax havens. Subjects dealt with are: the legal framework of international tax planning; tax planning in the U.S.A. and outside the U.S.A.; offshore bases outside the U.S.A.; fundamentals of international taxation; import practice. Other subjects are: foreign investment in U.S. real estate and minimizing FIRPTA tax on dispositions of U.S. real estate; offshore banks and trust companies; foreign anti-avoidance measures, etc. The book takes into account the impact of the 1986 Tax Reform Act as well as other changes resulting from new income tax treaties, mutual assistance treaties, and significant changes in the laws of other countries and other revisions.

Offshore banking is a subject that conjures up notions of romance and intrigue. Ideas of hidden millions tucked away in anonymous bank vaults and spies coming and going easily slip into a person's head. However, this is all very far from the truth. Between the covers of this book, the author introduces you to the basics of offshore banking. Spelled out

simple black and white, you will learn what is required to open an account in a distant foreign land. Also discussed are many of the reasons that you would wish to take this step. Finally, many profiles of countries that are willing to accept international deposits are included. With each of these profiles, you will be given contact information to the banking regulators of that country and for the banks themselves.

Fundamentals of International Taxation

Introduction to Transfer Pricing

Profiting from Your International Operations

Fundamentals of Permanent Establishments

An Introduction to the Legal and Economic Principles

Beneficial Ownership in International Taxation

“Tax Treaties and Domestic Law provides an in-depth analysis of the relationship between tax treaties and domestic law. It begins from an analysis of the topic from a constitutional and an international point of view, with a particular emphasis on the provisions laid down by Articles 26 and 27 of the Vienna Convention on the Law of Treaties. Special reports focus on tax treaty issues. In this context, specific problems raised by tax treaties are considered, such as treaty overrides and anti-abuse measures. The interaction between treaty provisions and domestic law is taken into consideration. Individual country surveys show how the issues raised by the relationships between tax treaties and domestic law are resolved by tax administrations and courts in selected European and non-European countries. A specific chapter is devoted to an analysis of how the relationships between tax treaties and domestic law can be improved in the fields of treaty override, treaty residence and anti-abuse measures.” -- Book jacket.

Provides a comprehensive and detailed understanding and analysis of banking businesses and their worldwide operations. Banks have become 'too big to fail', and too complex-to-manage in their inbound and outbound operations. This book gives the relevant details, approaches, and answers to these complex financial issues.

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.

This book aims to demonstrate the intricacies of international tax planning. It is based around a case study of a fictitious Italian family with an abundance of personal and corporate tax issues. Each chapter analyses the laws applicable to the principle in question, then puts this firmly into context by reference to the case study.

International Tax Policy and Double Tax Treaties

Estate Planning

An Introduction to Principles and Application

Fundamentals of International Transfer Pricing in Law and Economics

Fundamentals of Tax Reform [1] : FDII.

Schriftenreihe IStR Band 86

Plan ahead: estate planning to secure your wishes Estate Planning is your overview of the estate planning concepts that are necessary to consider when advising your clients about the different facets of wealth transfer planning. This fundamental reference presents the basic estate, gift, and trust planning ideas in a descriptive and accessible manner—allowing you to easily and conveniently access the information you need when you need it. This essential text covers the development of estate planning strategies for your clients, the fundamentals of the federal transfer tax system, relevant federal income tax rules, lifetime donative asset transfers, gratuitous property transfers at death, generation-skipping transfers, special property transfer planning considerations, and post-mortem planning. When done effectively, estate planning enables your clients to make both lifetime and testamentary transfers of assets to beneficiaries of their choice. In the process, strategic, successful estate planning strategies conserve wealth for these beneficiaries, who are often family members of the client. Leveraging the right methods of estate planning can ensure that you achieve your client's objectives. Explore the fundamentals of estate planning as they relate to wealth transfer planning Dive into special property transfer planning considerations, including community property, life insurance, charitable transfers, closely held corporations, etc. Better serve your clients by having access to relevant, easy to navigate information on estate planning best practices Reinforce these new ideas with a comprehensive test bank Estate Planning is your guide to estate planning concepts that help you protect your assets during wealth transfer—and prepare for your assets to change hands as smoothly as possible.

This book provides an insight into business structuring and the related tax considerations. It covers all important aspects of fixed place of business and dependent agency types of PE, as well as the exceptions for independent

agents, permitted ancillary activities, and parent-subsidiary relationships. It provides commentary on applicable rules and discusses regulations and case law from multiple jurisdictions. This new edition has entirely new chapters on e-commerce, supply chain and contract manufacturing structures and service PEs; updates of model treaty changes and PE rulings globally; and features implications of new developments in mineral extraction, real estate leasing and construction management. The book identifies key PE rulings not only in OECD countries, but also in the emerging BRIC countries.

Transfer pricing refers to the pricing of cross-border intercompany transactions. In the context of taxation, the main aim of transfer pricing is to share the income \hat{e} and thus, the tax base \hat{e} of multinational enterprises between the countries where they are doing business. The importance of transfer pricing has significantly expanded over the last few decades. With the globalisation of business activities, the need for States to monitor transfer prices so as to avoid the illegitimate erosion of their tax base, and the risk of double taxation faced by groups entering into intercompany transactions, transfer pricing has become a key question for multinational enterprises and tax administrations.

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 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.

Tax Policy Challenges in the 21st Century

The Fundamentals of Income Tax Law

International Tax Planning

International Company Taxation and Tax Planning

Tax Planning in an International Environment

U.S. International Taxation

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 (zbf) 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.

This paper provides a practical overview and normative analysis of international tax planning ideas for entities who are establishing or restructuring their business affairs. In particular, in an international financial hub, such as Hong Kong, taxation advisors and lawyers need to be particularly vigilant in ensuring that their client complies with their taxation obligations and is commercially savvy. No doubt international tax planning is a sophisticated area which involves careful planning, detailed implementation and thorough understanding of a number of fundamentals of both international and domestic tax laws. This paper will discuss and examine four main international structuring techniques, namely (i) risk segregation; (ii) cross-border transactions; (iii) holding structures; and (iv) cost-sharing arrangements - also the impact of, for example, bank secrecy and OECD tax model, on international tax planning in this regard.

Fundamentals of International Tax Planning

This authoritative book provides a structural, global view of evolving judicial and doctrinal trends in the understanding of beneficial ownership in international taxation. Błażej Kuźniacki presents a route towards an international autonomous meaning of beneficial ownership, while also offering a comprehensive explanation of the divergent understandings and tax policy arguments underpinning its continuing ambiguity.

Problems and Materials

Capital Adequacy, Core Businesses and Risk Management

The Principles of International Tax Planning

International Tax Primer

Fundamentals of International Tax Planning

Don't go there. It's not safe. You'll die. And other more >> rational advice for overlanding Mexico & Central America

Comprehensive overview of the United 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,

Principles of International Taxation

The World's Best Tax Havens

2017 EATLP Congress Łódź, 1-3 June 2017

Law Firm Accounting and Financial Management