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In an age when cross-border business transactions are increasingly effected without the transference of physical products,

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revenue concerns of states have led to a multitude of tax disputes based on the concept of 'nexus'. This important and timely book is the most authoritative to date to discuss one of the major tax topics of our time – the question of how taxing rights on income generated

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from cross-border activities in the digital age should be allocated among jurisdictions.

Demonstrating in prodigious depth that it is the economic nexus of the tax entity or activity with the state, and not the physical nexus, which meets the jurisdictional

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*requirement, the
author – a leading*

authority on this area

who is a Senior

Commissioner of

Income Tax and a

Member of the

Dispute Resolution

Panel of the

Government of India –

addresses such

dimensions of the

subject as the

following: whether a

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*strict territorial nexus
as a normative*

*principle is ingrained
in source rule*

jurisprudence;

*detailed scrutiny of
such classical*

*doctrines as benefit
theory, neutrality*

theory, and

internation equity;

comparative critique

of the Organisation for

Economic Co-

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*operation and
Taxation Development (OECD)*

and United Nation

(UN) model tax

treaties; whether

international law and

customary principles

mandate a strict

territorial link with the

source state for the

assumption of tax

jurisdiction; whether

the economic nexus-

based tax jurisdiction

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and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process; and whether retrospective tax legislation breaches the principle of constitutional fairness. The book offers a politically informed analysis of the nexus principle

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*and balances the
dynamics of physical*

presence and

economic nexus

standards, based on

an in-depth survey of

the historical evolution

of judicial

pronouncements and

international practices

in this regard. Dr

Singh's book

exposes an urgently

needed missing link in

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the international source rule literature and takes a giant step towards solving the thorny question of appropriate tax apportionment. It sheds brilliant light on the policies states may adopt when signing new tax treaties, so that unintended results may be foreseen and

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avoided. Tax practitioners, taxation authorities, and academic researchers in the field of international tax law and policy will greatly appreciate the book's forthright enhancement of the ability to defend challenges based on the nexus doctrine.

There are many

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*practical textbooks
explaining how*

*taxation is applied
and calculated but*

*few ever deal
thoroughly with the
theory behind the*

*practice. This book
concisely addresses
the principles and
theories behind*

*taxation in an
accessible and
internationally*

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relevant way. It encourages readers to think through and develop an understanding of why taxation is imposed, the different means by which it is imposed and the nature of the problems inherent in this imposition. It addresses background issues, fundamental

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principles and emerging topics such as: the philosophy and history of taxation; types of taxation; and international issues, including double taxation treaties, residence and transfer prices. This text is essential reading for students of taxation and

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*provides a valuable
introduction for*

students of business,

finance and

accounting.

This book highlights

principles of

international taxation

based on

recommendations of

OECD and UN as

contained in their

Model Tax

Conventions and

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commentaries. The book includes analysis, article by article, of all of India's 65 tax treaties. Tables in each chapter show, mostly in a condensed manner, the contents of every single article. Special feature of the book is extensive treatment of tax problems of the

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*international industry
of setting up plant,*

machinery and

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Roy Rohatgi on

International Taxation

An introduction

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Full Text of India's

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This book is an

introductory

text for

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has enjoyed a
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tax, building up
from detailed
explanation of
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issues. This
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resolution in
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treaties,
crucially
focusing on
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treaties, as
well as on the

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main treaties
that concern the
administration
and collection
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the starting point and enriches the discussion with examples from real-life treaties, as well as by contrasting provisions from other Model treaties. The book is rounded out by a

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generous

analysis of

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from all over

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international tax aims to strip away the mystique that can surround the subject.

International tax is now recognised as an important discipline in its own right. The book sets out to synthesise its most

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**important
elements.**

**The new edition of
this well-known
reference work for
the tax community
provides an
introduction to the
application of the
United States (US)
international
taxation system to**

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taxpayers investing

or transacting

business in the US

and other

countries. In a

relatively brief and

manageable form,

it sets forth the

principles adopted

by the US in taxing

US or foreign

individuals and

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corporations as

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or carry on a trade

or business in the

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focuses on the

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income tax, the

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individual income

tax, the tax

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transactions; the
US rules for taxing
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corporations,
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partnerships,
foreign trusts, and
nonresident aliens**

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mechanism

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transactions; rules

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situations in which

US income tax

treaty provisions

modify the basic

rules; and the

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**system, including
modifications made
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tax treaties.

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**incorporate
references not only
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**discussion but also
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**Regulations and
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**For non-US tax
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**students both
within and outside
the US, and others
seeking a structural
framework within
which a US tax
problem can be
placed,**

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**The principal
purpose of this
study is to analyse
and discuss the
rules and principles
of international law
relevant to the
interpretation of
treaties in general,
and their**

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application to tax

treaties in

particular. The

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international law

enshrined in

Articles 31, 32 and

33 of the Vienna

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discussed in detail.

Where appropriate,

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**reference is made
to the
jurisprudence of
the International
Court of Justice,
and to the law and
procedure of other
international courts
and tribunals.**

**Since tax treaties
are not only a
source of legal**

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rights and

obligations for the

contracting States,

but can also be

invoked by the

taxpayers of those

States, this book

considers the extent

to which the

relevant rules and

principles of

international law

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are binding on

domestic courts

and taxpayers. The

effect of

international law in

a State's national

legal order is

largely dependent

on its relevant rules

of constitutional

law, which vary

from country to

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country. In order to

address this issue,

the book draws

upon the example

of the Netherlands

and provides a

number of leading

cases decided by

the Dutch Supreme

Court (Hoge Raad).

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comprehensive

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**crimes. It sets
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covering the
legal,
institutional,
administrative,
and operational
aspects**

**necessary for
developing an
efficient and**

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effective system

for identifying,

investigating

and prosecuting

tax crimes,

while respecting

the rights of

accused

taxpayers.

The book is

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specific

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international tax

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**planning, such
as Is the advice
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**are trusts useful
in tax planning?**

**Each chapter is
split into two
distinct**

**sections. The
first section**

**analyses the law
applicable to the**

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**principle in
question, and**

**the second puts
this into context
by reference to
the case study.**

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advisers and
managers of**

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and issues from

the perspective

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different

jurisdictions,

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Italy, South

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**Africa,
Switzerland, the
UK and the US.**

**Whether you are
just interested
in international
tax, or whether
international tax
is your
livelihood, your
horizons will be
broadened by**

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International Taxation in an Integrated World

New

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tax administra
tions,*

*taxpayers and
their advisers*

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*leading to a
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businesses,
and fewer*

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*opportunities
to engage in
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practices.*

*Although
entering a new
world where
processes are
supported by
machines
inevitably
disrupts*

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potential of

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clearly

showing both

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to manage the

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balance sheets
and invoices;*

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to tax*

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and meeting

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compliance at

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across the

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tax law is
designed to
avoid
international
double
taxation and*

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*to combat
international
tax avoidance.*

*Nevertheless,
companies
investing in
foreign
countries may
suffer from
international
double
taxation of*

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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.

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the laws applicable

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enterprises and

globalization in the
past fifty years

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profound, and
many multinational
enterprises, such as
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banks, now operate
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establishments. The
business profits

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article (Article 7) of
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are included, along

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"Switzerland has

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recently witnessed

an unprecedented

level of tax treaty

negotiations.

Although this is a

direct result of

Switzerland's

revised position

regarding exchange

of information, a

number of

contracting states

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have taken this opportunity to modify tax treaty benefits and/or clarify certain aspects of tax treaty

interpretation and application. These are considered extensively in this edition. As

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Switzerland has steadily aligned itself with international principles of international taxation, the self-imposed anti-abuse rules for the application of tax treaties have become less

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relevant.

Nevertheless, Swiss courts have become more creative in determining where there is and where there is not treaty abuse. As a result, the 1962 Abuse Decree is making way for a more complex basket of

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**anti-abuse rules
and regulations"--F
oreword (page vii).**

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Taxation is
organized on a
transactional basis
rather than by
discrete points of
law and covers the
full scope of
international**

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both have very

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the location of your

income. You may

want to shift your

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hold back their

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you to do to create
wealth while saving
taxes.**

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Taxation is a discipline that does not receive sufficient academic attention. It is typically viewed as a subset of law, accounting, public policy, economics, or finance. In this respect, most academic efforts in

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the field of taxation

are shadowed by a

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an unprecedented

need to approach

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that real and unmet

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book the tax year is**

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**never the focus, as
the center stage is
reserved for
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answers. The
reader will learn to
appreciate the
complexity of the
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system and will be

endowed with the

contextual

understanding

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formulate educated

opinions about how

taxes work and,

most importantly,

why. Contrary to

common belief,

taxation in the

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It is possible to talk about an international tax regime taking into account the international regime theory developed in the framework of

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international relations. As this is defined as a set of rules and principles that regulate the international tax arena, this contribution analyses if the single tax principle can inspire such an

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The author explores the roots and developments of the single tax principle and focuses on the purposes of double tax conventions in order to determine whether single

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taxation is actually a desired outcome of tax treaties. The author also tackles international custom and arrives at the conclusion that the international tax regime does not rise to the

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level of
customary
international
law. In this
regard, the
international
tax regime is
based on
competition
rather than on
coordination,
being regarded
as a non-
comprehensive

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regime. The question that arises, then, is whether single taxation can act as a coordination mechanism to turn the international tax regime into a comprehensive one.

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