The Jurisdiction To Tax In International Law: Theory And Practice Of Legislative Fiscal Jurisdiction


The Public International Law of Taxation - A. G. Perle. 2010-09-19 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 fourth/fifth 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 to bear his expertise to update it to the current state of the art. This new edition will be an essential addition to the study of international taxation.

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Bennis Campbell 2007-05 The topics in the country chapters include double-tax relief, taxation of collective investment schemes and fund managers, trusts, residence, alternative minimum tax, treaties, offshore centres, tax regime and classification of low-tax jurisdictions, and sourcing income. The chapter on EU aspects include direct taxes, VAT, capital gains, Mutual Assistance Directive, action plan, Financial Action Task Force, and electronic commerce. The chapter on model double taxation treaties includes model double taxation treaties, the commentary, types of double taxation treaties, inheritance tax treaties, and OECD Models.

When the Minister Meets His Equal:Edward M. Morgan 1989

International Tax Coordination
Moritz Zabel 2010-04-20 The book combines interdisciplinary teams from business, economics, information science, law and political science to offer a unique and innovative interdisciplinary approach to the issue of international tax coordination.

International Commercial Tax
Peter Harris 2010-07-02 Argued in a postgraduate course the authors have jointly taught at the University of Cambridge since 2001. Peter Harris and David Oliver use their divergent backgrounds (academic 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 approach to international tax law. Aims: To make the current approach to international tax law more systematic and conceptually specific for postgraduate students and junior practitioners, it challenges the reader to think about tax concepts in a different and historically, while illustrating the structure with practical examples. Sixteen tax practitioners and academicians will 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 double taxation issues.

Bennis Campbell 2009-08-12 2009 BRIEF: "International Taxation of Low-Tax Transactions, Low-Tax Jurisdictions; Volume 1". 23-30 volumes set with nearly 2,105 pages, offers tax specialists from North and South America, Europe, Asia, and the Pacific, and the Middle East who examine the treatment by high-tax countries of transactions originating from or having bonds in low-tax jurisdictions, providing an essential tool for practitioners dealing with the cross-border movement of capital and other assets. The publication is replaced by updated volumes annually. Other Low-Tax Jurisdictions, Volume 2, and High-Tax Jurisdictions, to complete the set. A 25% discount applies to a subscription for three years of updates. Discounts are applied after purchase by virtue of this publication.

Residence of Individuals Under Tax Treaties and EC Law: Caputo, Carlo 2010

Introduction to United States International Tax Law
James R. 2001-07-07 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 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 foreign or US individuals and corporations as they invest, work, or carry on a trade or business in the US or abroad. The presentation focuses on the following aspects of the subject matter: general aspects of the corporation income tax; the individual income tax, the tax treatment of partnerships, trusts, and accounting aspects, the basic jurisdictional principles adopted by the US with respect to application of the income tax to international investment and business transactions; the US rules for taxing foreign corporations, foreign partnerships, foreign trusts, and nonresident aliens on their business and investment income derived from US sources, the basic mechanism adopted by the US to allocate international double taxation on foreign source income derived by US persons, the income tax treatment of foreign corporations and foreign individuals by US growers, which includes the new OECD Minimum tax and exempt dividends, the special treatment under US Finders' Fee, purchase price, and services, and general intercompany pricing rules and special transfer pricing rules applicable to international transactions; rules for the treatment of transactions involving currency other than the US dollar, situations in which the tax rules of two or more countries may apply, and the words transfer tax rules, offset of cloud computing. The second part evaluates whether the findings of this initial assessment conform to general principles of international taxation. It identifies which of the present tax rules might be amended. The final part considers how the rules could be amended to become more consistent. The principles, the taxation, the EU, the VAT, the anti-avoidance, and US Section 48 of this publication.

Legal Interpretation of Tax Law
Robert F. 2011-05-17 Legal Interpretation of Tax Law is a comprehensive multi-jurisdictional survey of the interpretation of the corporate income tax and VAT or other general sales taxes. As a result of the globalization of business and business, tax departments and their external advisors are increasingly required to deal with the tax law of foreign jurisdictions. Effective consulting, whether internal or external, requires not only knowledge of tax law per se but also law is analyzed and interpreted in the context of each country's tax laws. This book is the first to deal comprehensively with tax law in jurisdictions engaged in cross-border investment at a global level. Legal interpretation outlines the theoretical approaches to legal interpretation in general and gives over a century of topics and issues to test whether the reader comprehends the principles that form the basis of tax law. Each author's detailed examination of each documentary example as explanatory memorandum, administrative decisions, judicial decisions, judgments of the ECJ, and case law and codes provides a comprehensive overview of the US tax law.

Double Taxation and the Use of Hybrid Entities
International Tax Coordination
2009-02-27 The double tax avoidance and the use of hybrid entities have acquired a particular importance in a context where tax avoidance is one of the leading topics in international tax law. The book provides a critical review of the most important developments in this area, and is of interest to practitioners and scholars alike.

International Taxation of Low-Tax Transactions, Low-Tax Jurisdictions, Volume 1

International Taxation of Low-Tax Transactions, Low-Tax Jurisdictions, Volume 2

Fundamentals of International Taxation
Bennis Campbell 2008-09-01 The book provides a critical review of the most important developments in this area, and is of interest to practitioners and scholars alike. The book includes a section on the EU Antitax Avoidance Directive (ATAD) I and ATAD II. The book will be of interest to practitioners and scholars alike.

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Double Non-taxation and the Use of Hybrid Entities
Leopoldo Parada 2018-04-18 The topics of double non-taxation and hybrid entities have acquired a particular importance in a context where tax avoidance is one of the leading topics in international tax law. The book provides a critical review of the most important developments in this area, and is of interest to practitioners and scholars alike. The book includes a section on the EU Antitax Avoidance Directive (ATAD) I and ATAD II. The book will be of interest to practitioners and scholars alike.

Effective consulting, whether internal or external, requires not only knowledge of tax law per se but also tax law in the contexts of international investment and business transactions. The book's framework is the foundation for understanding the principles that form the basis of tax law. Each author's detailed examination of each documentary example as explanatory memorandum, administrative decisions, judicial decisions, judgments of the ECJ, and case law and codes provides a comprehensive overview of the US tax law.

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Tax Paradox of a Rich Developing Country: Why Firms Forgo 2007 Globalization and electronic commerce have increased the significance of Canada's choice of jurisdictional ties. The purpose of this essay is to analyze the relationship between the double non-taxation outcome and the use of hybrid entities. To this end, the analysis includes case studies and examples from a range of jurisdictions.

When the Minister Meets His Equal:Edward M. Morgan 1989