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these principles, with modification,

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continue to be relevant in the digital economy, as discussed in Chapter 8. In addition to these well-recognised principles, equity is an important consideration for the design of tax policy.

- **Neutrality:** Taxation should seek to be neutral and equitable between forms of business activities.

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Chapter 2 Fundamental principles of taxation

The course is suitable for practitioners in tax advisory firms, tax specialists in commerce and industry, government officials who regularly encounter issues related to cross-border taxation and

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International Taxation, International Taxation Concepts ...

principles of international taxation Sep 26, 2020 Posted By R. L. Stine Media TEXT ID 63642f19 Online PDF Ebook Epub Library principles of international taxation tax treaties in this third module we will continue to analyze our tax planning base

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Introduction to United States International Taxation, Sixth Edition, presents the basic principles and rules of

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and revenue procedures), as well as case law Covers in detail the important changes made by the 2004 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

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The arm's length principle serves as the domestic and international standard to evaluate transfer prices between members of multinational enterprises for tax purposes. The OECD has adopted the arm's length principle in Article 9 of its Model Income Tax Convention in order to ensure that transfer prices between

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members of multinational enterprises correspond to those that would have been agreed between independent enterprises under comparable circumstances. The arm's length principle provides the legal framework for governments to have their fair share of taxes, and for enterprises to avoid double taxation on their profits. This

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timely book contains a comparative analysis of the legal basis for the arm's length principle and the contents of the arm's length rules in US tax law as well as in the OECD Model Tax Convention and Transfer Pricing Guidelines. It includes a thorough review of international case law on transfer pricing from the United States,

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Canada, Australia, United Kingdom, Germany, France, the Netherlands, Denmark, Sweden, and Norway. The book ends with an analysis of the issues associated with the application of the arm's length principle for multinational enterprises in a global economy.



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This truly indispensable book from Nexia International condenses the KEY rates, reliefs and tax facts from 80 regimes into one essential guide. It's an accessible and user-friendly first point of reference for accountants, tax advisers, policy-makers, investors looking at opportunities overseas and anyone considering living or working

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

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topics of our time – the question of how taxing rights on income generated 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 strict territorial nexus as a normative principle is ingrained in

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source rule jurisprudence; detailed scrutiny of such classical doctrines as benefit theory, neutrality theory, and international equity; comparative critique of the Organisation for Economic Co-operation and Development (OECD) and United Nation (UN) model tax treaties; whether international law and customary principles

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mandate a strict territorial link with the source state for the assumption of tax jurisdiction; whether the economic nexus-based tax jurisdiction and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process; and whether retrospective tax legislation breaches the principle of

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Constitutional fairness. The book offers a politically informed analysis of the nexus principle 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

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exposes an urgently needed missing link in 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 avoided. Tax

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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.

In its most advanced form, e-commerce

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allows unidentified purchasers to pay obscure vendors in 'electronic cash' for products that are often goods, services and licenses all rolled into one. This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the

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principles governing direct and indirect taxation, to explanation of the implementation and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field. With its focus on the broader issues surrounding the expansion of e-commerce and its attention to the problems arising



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internationally in this field, Global Perspectives in E-Commerce Taxation Law will appeal to scholars worldwide.

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

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magnitude and directions of international capital and goods flow in an integrated world economy.

This edition of Introduction to Taxation was originally published as Fundamentals of Federal Income Tax Law. In writing this book, the author was guided by a view

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that as income tax law becomes increasingly complex the best approach to its teaching is to return to basics. Thus, Part I contains a concise treatment of federal income tax law focuses on the fundamentals. References throughout to supplementary materials allow for more in-depth exploration of issues. The Fifth

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Edition contains more than 25 notes about statutory interpretation, reflecting that tax law is an ideal vehicle for statutory interpretation. The materials also convey two key points about the legislative process as it pertains to tax law: (a) tax law is not static, but is ever changing; and (b) tax law is strongly influenced by special interest

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group pressures on our legislative body.

The name change for the book reflects the addition of Part II which allows professors to expand an introductory course to include survey materials on taxes other than the federal income tax. Part II addresses property taxes, the estate and gift tax, the social security payroll tax, the

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