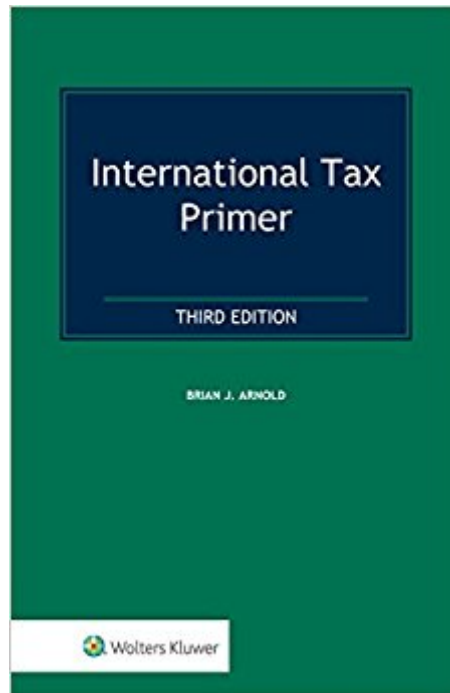




The book was found

# International Tax Primer



## Synopsis

International Tax Primer provides an introduction to the policies that countries seek to advance with their international tax rules, with numerous examples drawn from the practices of both developed and developing countries. This third edition has been expanded substantially, due to the major developments that have occurred since the second edition of this indispensable resource appeared in 2004 – not least the fact that innumerable small and medium-sized firms, as well as individuals, now engage in cross-border transactions that cause them and their tax advisers to confront international tax issues on a regular basis. Moreover, as the countries of the world have become increasingly integrated economically, the importance of the major issues that a country must confront in designing its international tax rules and in coordinating those rules with the tax systems of its trading partners has mushroomed. The book 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 following: • role of the tax adviser in planning international transactions; • taxation of residents on foreign income and of non-residents on domestic income; • mechanisms used to mitigate the risks to taxpayers of international double taxation; • transfer pricing rules to prevent the avoidance of tax by multinational corporations; • anti-avoidance measures dealing with tax havens, treaty shopping, and other offensive tax planning activities; • overview and analysis of the provisions of bilateral tax treaties and the OECD and UN Model Treaties on which they are generally based; and • challenges posed by taxation of income derived from the digital economy. New material in the third edition includes analysis of the OECD's initiative against base erosion and profit shifting (BEPS), tax aspects of hybrid entities and financial instruments, and taxation of fees for technical services as proposed under the UN Model Treaty. Although of greatest value to tax practitioners and government officials confronting international tax for the first time, this book is sure to continue in use by tax professionals at every level of experience and on a worldwide basis.

## Book Information

File Size: 590 KB

Print Length: 656 pages

Simultaneous Device Usage: Up to 4 simultaneous devices, per publisher limits

Publisher: Kluwer Law International; 3 edition (January 21, 2016)

Publication Date: January 21, 2016

Sold by: Digital Services LLC

Language: English

ASIN: B01G3WDQ18

Text-to-Speech: Enabled

X-Ray: Not Enabled

Word Wise: Enabled

Lending: Not Enabled

Enhanced Typesetting: Not Enabled

Best Sellers Rank: #558,915 Paid in Kindle Store (See Top 100 Paid in Kindle Store) #12

in Kindle Store > Kindle eBooks > Business & Money > Taxation > International #26 in Books > Business & Money > Taxation > International #27 in Books > Law > Tax Law > International

[Download to continue reading...](#)

Tax Liens Certificates: Top Investment Strategies That Work (Tax Deed Sales, Tax Lien Search and Tax Lien Auctions Schedule C Tax Deductions Revealed: The Plain English Guide to 101 Self-Employed Tax Breaks (For Sole Proprietors Only) (Small Business Tax Tips Book 2) Tax Planning for Company Owners: How to Reduce Income Tax, NIC's and Corporation Tax Non-Resident & Offshore Tax Planning: How to Cut Your Tax to Zero (Offshore Tax Series Book 1) Small Business Tax Deductions Revealed: 29 Tax-Saving Tips You Wish You Knew (For Self-Employed People Only) (Small Business Tax Tips Book 1) 475 Tax Deductions for Businesses and Self-Employed Individuals: An A-to-Z Guide to Hundreds of Tax Write-Offs (422 Tax Deductions for Businesses and Self-Employed Individuals) Tax Havens: International Tax Avoidance and Evasion Transfer Pricing Arms Length Principle International Tax Law (Series on International Taxation) (Series in International Taxation) International Tax Primer The Fair Tax Book: Saying Goodbye to the Income Tax and the IRS 475 Tax Deductions for Businesses and Self-Employed Individuals: An A-to-Z Guide to Hundreds of Tax Write-Offs IFRS and Tax: 24 Accounting Standards; 4 IFRS Interpretations; Detailed Tax Analysis; 20 Practical Case Studies Income Tax Fundamentals 2017 (with H&R Block's Premium & Business Access Code for Tax Filing Year 2016) J.K. Lasser's Your Income Tax 2017: For Preparing Your 2016 Tax Return Tax Planning With Offshore Companies & Trusts - The A-Z Guide (Offshore Tax Series Book 3) 422 Tax Deductions for Businesses and Self-Employed Individuals (475 Tax Deductions for Businesses & Self-Employed Individuals) The Offshore Tax Guide: Live Work Retire Invest Practically Tax-Free Offshore Companies: How to Register Tax-Free Companies in High-Tax Countries Tax and Asset Protection You Can Trust: Pre-Immigration Tax Planning for Capital Transfers, Succession, Estate, Inheritance, immigrant investor, EB5, or ... compliant. (Brought to you by FATCA Book 2) Tax

[Contact Us](#)

[DMCA](#)

[Privacy](#)

[FAQ & Help](#)