

International Company Taxation An Introduction To The Legal And Economic Principles Springer Texts In Business And Economics

The effects of the growth of multinational enterprises and globalization in the past fifty years have been profound, and many multinational enterprises, such as international banks, now operate around the world through branches known as permanent establishments. The business profits article (Article 7) of the OECD model tax treaty attributes a multinational enterprise's business profits to a permanent establishment in a host country for tax purposes. Michael Kobetsky analyses the principles for allocating the profits of multinational enterprises to permanent establishments under this article, explains the shortcomings of the current arm's length principle for attributing business profits to permanent establishments and considers the alternative method of formulary apportionment for allocating business profits. Because the actions of multinational corporations have a clear and direct effect on the flow of capital throughout the world, how and why these firms behave the way they do is a major issue for national governments and their policymakers. With an unprecedented ability to adjust the scale, character, and location of their global operations, international corporations have become increasingly sensitive to the kind and degree of tax obligations imposed on them by both host and home countries. Tax rules affect the volume of foreign direct investment, corporate borrowing, transfer pricing, dividend and royalty payments, and research and development. National governments that tax the profits of international firms face important challenges in designing tax policies to attract them. This collection examines the global ramifications of tax policies, offering up-to-date, theoretically innovative, and empirically sound perspectives on a problem of immense significance to future economic growth around the globe.

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

This book is a study on the historical development and current status of international tax law in several of the world's most important trading economies. The book emphasizes the laws and policies of the United States, Western Europe, the United Nations, and the OECD. Chapter eight contains a discussion of transfer pricing. Chapter ten addresses the internationalization of tax administrations, contains information relating to tax havens, anti-tax haven legislation, transfer

pricing, and tax treaties. Other chapters cover the history, principles and policies of international tax laws; the past and present status of the international tax treaty system; international tax avoidance; the problems created by tax deferrals; worldwide unitary tax issues; and global business and international fiscal laws.

Recent deficit reduction and tax reform plans have included broad proposals to reform the U.S. international corporate tax system. These proposals have raised concerns over how changing the way American multi-national corporations are taxed could impact the deficit and debt, domestic job markets, competitiveness, and the use of corporate tax havens, among other things. An informed debate about how to reform the system governing the taxation of U.S. multi-national corporations requires careful consideration of these issues, as well as a basic understanding of several features of the current system. This book provides a general introduction to the basic concepts and issues relevant to the U.S.

international corporate tax system and with a focus on how other countries have used tax reform to help their companies compete in the global market and create jobs.

The purpose of this book is, at an introductory level, to present to the non-specialist and the first time student of taxation how management decisions regarding investments, financing, dividends, group transactions and others are affected by the tax system. The relation between tax planning and tax avoidance will be highlighted and the proliferation of anti-abuse clauses in the international tax scene explained. Transfer pricing and its impact on corporate tax base will be discussed. Issues in the operating of the value added tax will be underlined. The link between accounting income and the corporate tax base is discussed. Tax litigation issues are also highlighted. Case studies will present the reader an applied perspective of topics explored in the book.

This Nutshell, which provides an introduction to U.S. international taxation useful to both U.S. and non-U.S. students and practitioners interested in the topic, has been extensively revised and updated to address the fundamental changes to the U.S. international tax rules introduced by the 2017 tax act, as well as global tax changes brought about by the OECD's project on cross-border tax avoidance. In addition to providing a survey of the technical rules, the book also offers insight into tax planning considerations and how these have been altered by recent U.S. and global developments. Both the U.S. activities of foreign taxpayers, as well as the foreign activities of U.S. taxpayers are explored. In today's world, it is crucial for those involved in business and investment activities to understand the tax consequences that impact cross-border flows. The authors' careers span both the academic and private sectors, and they have used their experiences to distill the complexities of real-world tax considerations into a clearly written, straight-forward presentation of the key international tax concepts.

Since the financial crisis the extent of corporate tax avoidance has attracted media headlines and the attention of political leaders

the world over. This study examines the 'new' politics of corporate taxation and the role of civil society organisations in shaping the international tax agenda and influencing the tax practices of the world's largest and most powerful corporations. It highlights the complex and multi-dimensional strategies used by activists to influence public opinion, formal regulation and corporate behaviour in relation to international taxation.

Antony Ting presents the first comprehensive comparative study of the tax consolidation regimes adopted in eight countries. There are many 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 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 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 provides a valuable introduction for students of business, finance and accounting.

Advanced Introduction to International Tax Law provides a concise yet wide-ranging overview of the key issues surrounding taxation and international law from a world authority on international tax. Systems of taxation deviate between jurisdictions. 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.

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The Law of Double Taxation Conventions Cross-border activities or transactions may trigger tax liability in two or more jurisdictions. In order to mitigate the financial burden resulting from these situations, States have entered into numerous double taxation conventions, which provide for rules that allocate the taxing rights between the contracting states. This handbook aims at providing an introduction to the law of double taxation conventions. It is designed for students – irrespective of their national background, but the author believes that it will also be of great help for tax experts who wish to know more about double taxation conventions, as well as for international law experts who wish to understand more about tax law. The handbook does not consider one jurisdiction in particular but rather takes examples from a wide range of different countries and their jurisdictions. It includes an overview of the problem of double taxation, the state practice in the conclusion of double tax conventions and their effects, the interpretation of double taxation conventions and treaty abuse. Furthermore, this updated handbook takes new developments into account occurred since the last edition of the book from 2013, in particular also the changes through OECD's BEPS project and

the Multilateral Instrument. It deals with the latest versions of the OECD Model Tax Conventions on Income and on Capital and the UN Model Double Taxation Convention between Developed and Developing Countries, both published in 2017, as well as the latest version of the OECD Model Double Taxation Convention on Estates and Inheritances and on Gifts.

Banking is an increasingly global business, with a complex network of international transactions within multinational groups and with international customers. This book provides a thorough, practical analysis of international taxation issues as they affect the banking industry. Thoroughly explaining banking's significant benefits and risks and its taxable activities, the book's broad scope examines such issues as the following: taxation of dividends and branch profits derived from other countries; transfer pricing and branch profit attribution; taxation of global trading activities; tax risk management; provision of services and intangible property within multinational groups; taxation treatment of research and development expenses; availability of tax incentives such as patent box tax regimes; swaps and other derivatives; loan provisions and debt restructuring; financial technology (FinTech); group treasury, interest flows, and thin capitalisation; tax havens and controlled foreign companies; and taxation policy developments and trends. Case studies show how international tax analysis can be applied to specific examples. The Organisation for Economic Co-operation and Development Base Erosion and Profit Shifting (OECD BEPS) measures and how they apply to banking taxation are discussed. The related provisions of the OECD Model Tax Convention are analysed in detail. The banking industry is characterised by rapid change, including increased diversification with new banking products and services, and the increasing significance of activities such as shadow banking outside current regulatory regimes. For all these reasons and more, this book will prove to be an invaluable springboard for problem solving and mastering international taxation issues arising from banking. The book will be welcomed by corporate counsel, banking law practitioners, and all professionals, officials, and academics concerned with finance and its tax ramifications.

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.

The tax rules of the United States and other countries have intended and unintended effects on the operations of multinational corporations, influencing everything from the formation and allocation of capital to competitive strategies. The growing importance of international business has led economists to reconsider whether current systems of taxing international income are viable in a world of significant capital market integration and global commercial competition. In an attempt to quantify the effect of tax policy on international investment choices, this volume presents in-depth analyses of the interaction of international tax rules and the investment decisions of multinational enterprises. Ten papers assess the role played by multinational firms and their investment in the U.S. economy and the design of international tax rules for multinational investment; analyze channels through which international tax rules affect the costs of international business activities; and examine ways in which international tax rules affect financing decisions of multinational firms. As a group, the papers demonstrate that international tax rules have significant effects on firms' investment and other financing decisions.

Eden examines how transfer pricing has been handled in different disciplines, including international business, economics, accounting, law and public policy.

The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics.

This book identifies a set of principles and corresponding tax settings that countries may apply to cross-border income derived by, through, or from a trust and will appeal to international tax practitioners, administrators, policymakers, academics, and students. This book presents the basic principles and rules of the United States international tax system in a relatively brief form. The purpose is to provide an overview of the principles adopted by the US in taxing US or foreign individuals and corporations as they invest, work or carry on a trade or business in the US or abroad.

International tax rules, which determine how countries tax cross-border investment, are increasingly important with the rise of globalization, but the modern U.S. rules, even more than those in most other countries, are widely recognized as dysfunctional. The existing debate over how to reform the U.S. tax rules is stuck in a sterile dialectic, in which ostensibly the only permissible choices are worldwide or residence-based taxation of U.S. companies with the allowance of foreign tax credits, versus outright exemption of the companies' foreign source income. In Fixing U.S. International Taxation,

Daniel N. Shaviro explains why neither of these solutions addresses the fundamental problem at hand, and he proposes a new reformulation of the existing framework from first principles. He shows that existing international tax policy frameworks are misguided insofar as they treat "double taxation" and "double non-taxation" as the key issues, conflate the distinct questions of what tax rate to impose on foreign source income and how to treat foreign taxes, and use simplistic single-bullet global welfare norms in lieu of a comprehensive analysis. Drawing on tools that are familiar from public economics and trade policy, but that have been under-utilized in the international tax realm, Shaviro offers a better analysis that not only reshapes our understanding of the underlying issues, but might point the way to substantially improving the prevailing rules, both in the U.S. and around the world.

This book approaches corporate taxation through the lens of the M&A provisions of the Internal Revenue Code. To ensure that the reader has the appropriate background to explore concepts, Chapter 2 provides an introduction to basic corporate tax principles. Because of the globalization of business activity, this book introduces many of the issues under the Code affecting both inbound and outbound cross-border transactions. The book also looks at various proposals to reform corporate taxation.

This title is one of six releases from the LexisNexis Graduate Tax Series. United States International Taxation embodies the dual goals established for the LexisNexis Graduate Tax Series: to provide graduate tax students with a solid foundation in the applicable rules and to enhance their skills in reading and applying complex statutes and regulations. To this end, the text relies very little on the often-times laborious analysis of cases and other sources that are secondary to the Code and the regulations. Instead, each chapter provides an overview of the substantive content, with emphasis on important issues that are not apparent from the language of the Code and regulations. This book contains teaching materials for law school courses in the United States federal income taxation of persons engaged in cross-border activities and transactions. It contains 21 separate Units that address fundamental concepts of residency and source, the taxation of United States persons (citizens, residents, and domestic corporations) on their activities within the United States, and the safeguard rules in place to curtail potentially abusive tax avoidance in the international context.

This book examines fundamental issues of principle and practice in the taxation of international corporations. It analyses the economic and wider normative basis of the existing international tax system, and proposes potential reforms, including radical methods of allocating taxing rights based on residence, destination, and formula apportionment.

The policy paper Corporate Taxation in the Global Economy stresses the need to maintain and build on the progress in international cooperation on tax matters that has been achieved in recent years, and in some respects now appears under stress. With special attention to the circumstances of developing countries, the paper identifies and discusses

various options currently under discussion for the international tax system to ensure that countries, and in particular low-income countries, can continue to collect corporate tax revenues from multinational activities.

This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax Avoidance Package, and the US Tax Cuts and Jobs Act.

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 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 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 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 taxation of trusts and estates, corporate taxation, international tax issues, and multistate taxation. A Teacher's Manual is also available for professors.

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.

The basic principles and rules of the US international tax system are discussed in a brief and manageable form. It provides an overview of the principles adopted by the US in taxing US or foreign individuals and corporations as they invest, work or carry on a trade or business in the US or abroad.

Practical introduction to the law of income and capital tax conventions based on the OECD Convention as well as selected legislation and case law. After an introduction, the chapters deal with the OECD Model, the UN Model, provisions which are not included in the model conventions (technical fees, professors, teachers and researchers, activities in connection with preliminary surveys, exploration or extraction of hydrocarbons, tax sparing, most-favoured nation clause, taxation of services), agreements containing a single provision concerning exchange of information, new wording of article 7 in the 2010-update of the OECD Model, and changes in the commentaries in the 2010-update of the OECD Model.

International taxation is a vital issue for a growing number of business and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The International Taxation System provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. They each provide brief, structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique, very readable, guide to the field. While this text is aimed at masters or advanced undergraduate level students, it will also be of interest to those requiring a professional understanding of the topic. Each chapter introduces a different aspect of the international taxation system, explains the important issues to be understood in each case and provides suggestions for discussion and further reading.

This report provides a general introduction to the basic concepts and issues relevant to the U.S. international corporate tax system. The explanations provided in this report emphasize the underlying concepts of the international tax system and are intended to be as simplified as possible.

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