

International Company Taxation And Tax Planning

"International Taxation in America" presents the most complete and indispensable guide to international taxation available in today's market. Author Brian Dooley, CPA, is a seasoned tax researcher and specialist in international tax and is among the very few experts who have experienced hundreds of international tax audits without a loss. Covering international taxation for businesses, the taxation of shareholders of foreign corporations, foreign tax credits, cross-border estate planning, and much more, Dooley offers meticulous research and clear explanations of hundreds of international tax-related issues. Whether the subject is tax haven corporations and trusts, reducing taxes through tax treaties, learning how Americans are taxed abroad, or estate planning for multi-national families, Dooley explains the subject in thorough and clear language. "International Taxation in America" provides valuable lessons for your enrichment, including useful links to help guide you online. You'll receive the level of information and expertise required to avoid mistakes and IRS scrutiny.

There is no consensus on how strongly the Tax Cuts and Jobs Act (TCJA) has stimulated U.S. private fixed investment. Some argue that the business tax provisions spurred investment by cutting the cost of capital. Others see the TCJA primarily as a windfall for shareholders. We find that U.S. business investment since 2017 has grown strongly compared to pre-TCJA forecasts and that the overriding factor driving it has been the strength of expected aggregate demand. Investment has, so far, fallen short of predictions based on the postwar relation with tax cuts. Model simulations and firm-level data suggest that much of this weaker response reflects a lower sensitivity of investment to tax policy changes in the current environment of greater corporate market power. Economic policy uncertainty in 2018 played a relatively small role in dampening investment growth.

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.

The new edition of this well-known reference work for the tax community provides an introduction to the application of the United States international taxation system to taxpayers investing or transacting business in the U.S. and other countries. In a relatively brief and manageable form, it sets forth the principles adopted by the United States in taxing American or foreign individuals and corporations as they invest, work, or carry on a trade or business in the U.S. or abroad. Throughout the book, the authors incorporate references not only to the Internal Revenue Code provisions under discussion, but also to relevant Treasury Regulations, other administrative material, and important cases that have arisen. For tax practitioners, tax professors, and students both within and outside the U.S., and others seeking a structural framework in which an international tax problem can be placed, Introduction to United States International Taxation offers the ideal reference source. The 7th Edition focuses on: 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 U.S. with respect to application of income tax to international investment and business transactions The rules for taxing foreign corporations, foreign partnerships, foreign trusts, and non-resident aliens on their business and investment income derived from U.S. sources The basic mechanism adopted by the U.S. to alleviate international double taxation on foreign source income derived by U.S. sources The income tax treatment of foreign corporations controlled by U.S. shareholders, including the new GILTI minimum tax and exempt dividend rules The special treatment under FDII of a U.S. corporation's export of goods, services, and intangible rights The general inter-company pricing rules and special transfer pricing rules applicable to particular transactions Rules for the treatment of transactions involving currencies other than the U.S. dollar Situations in which U.S. income tax treaty provisions modify the basic rules The wealth transfer tax system, including modifications made by estate and gift tax treaties Professors and students will benefit from: The ideal reference source for those seeking a structural framework in which an international tax problem can be placed. A treatise that can serve as a main text or a supplement to courses that deal in whole or in part with the United States tax system.

An Introduction to Principles and Application
Series on International Tax Law, Volume 130
Taxing Profit in a Global Economy
Base Company Taxation
Corporate Income Taxes under Pressure
International Taxation in America

Deals with the corporate tax system of an international company investing in 20 of the most important countries in the world. Explains the principal planning consideration from a taxation viewpoint when acquiring or setting up a business, managing on going...

Examining more than 50 tax-advantaged territories around the world, PLI's Langer on Practical International Tax Planning gives you the current knowledge and savvy advice you need to help clients capitalize on ripe tax havens and financial centers.

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. A debate is underway about how the U.S. should tax foreign-source, corp. income. Currently, the U.S. allows domestic corp. to defer tax on the earnings of their foreign subsidiaries and also gives credits for foreign taxes paid, while most other developed countries exempt the active earnings of their

multinational corp. foreign subsidiaries from domestic tax. This report describes for a group of study countries with exemption systems: (1) the rules for exempting foreign-source income; and (2) the compliance risk and taxpayer compliance burden, such as recordkeeping, of the rules. The countries selected are Australia, Canada, France, Germany, and the Netherlands. Charts and tables.

The Effects of Taxation on Multinational Corporations

The Japanese Tax System

Statement on U. S. Companies in International Markets -- the Competitive Factor in Tax Policy

Tax Treaties and Controlled Foreign Company Legislation: Pushing the Boundaries

Tax Reform in Open Economies

A Study in the Internationalization of Business Regulation

Monograph on base company taxation with emphasis on the United States but other jurisdictions under consideration include West Germany, Sweden and Finland.

"Taxation of Intercompany Dividends under Tax Treaties and EU Law, comprising the proceedings and working documents of an annual seminar held in Milan on 1 October 2011, is a detailed and comprehensive study on the taxation of cross-border dividend distributions."--Extracted from publisher website on March 27, 2015.

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 (zfbf) 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.

Fixing U.S. International Taxation provides a major rethinking of the tax issues raised by cross-border investment and the activities of multinational corporations.

International Taxation of Low-Tax Transactions [2009] - High-Tax Jurisdictions

International Company Taxation in the Era of Information and Communication Technologies

International Business Taxation

Langer on Practical International Tax Planning

International Taxation of Manufacturing and Distribution

Taxation of Intercompany Dividends Under Tax Treaties and EU Law

This book brings together research from some of the world's leading tax economists to discuss appropriate directions for tax reform in small open economies. The eminent contributors (including Altshuler, Creedy, Freebairn, Gravelle, Heady, Kalb, Sørensen and Zodrow) investigate the beneficial directions for medium-term tax reform in the light of global developments and lessons from the latest taxation research. In addressing this issue, they review recent advances in both the theoretical and empirical tax literature and reform evidence from individual countries. Topics covered include the impact of taxes on economic performance; international and corporate taxation; personal tax and welfare systems; environmental taxation; and country-specific tax reform experiences. Bringing together leading international experts to explore specific policy reforms, this book will prove essential reading for academics and researchers of public economics, fiscal policy and tax reform. It will also be warmly welcomed both by undergraduate and graduate students of public economics or the economics of taxation, as well as policymakers and government officials working in the area of tax policy.

This 5x7.5" reference serves as an introduction to the US law of international taxation for law students, foreign lawyers, and US lawyers seeking an introduction or refresher. It overviews US tax laws governing international trade and investment, making frequent reference to the International Revenue Code and the Income Tax Regulations. Sections cover fundamentals of US international taxation, the US activities of foreign taxpayers, foreign activities of US citizens and residents, special US international tax provisions creating incentives and disincentives for certain conduct or transactions, and the effect of US transfer taxes on resident and nonresident aliens. c. Book News Inc.

Concise guide to the rules governing the taxation of companies and individuals in each of the world's major trading nations. Each chapter covers a single country and includes information on: company tax, personal tax, other taxes and income subject to tax, withholding tax rates, dividends, interest and royalties.

The study conducted by the Centre of European Economic Research (ZEW), the University of Mannheim and Ernst & Young contributes to the ongoing evaluation of the proposal for a Draft Council Directive on a Common Consolidated Corporate Tax Base (CC(C)TB) released by the European Commission on March 16, 2011. For the first time, details on the determination of taxable income under the proposed Council Directive are compared to prevailing corporate tax accounting regulations in all 27 Member States, Switzerland and the US. The study presents evidence on the scope of differences and similarities between national tax accounting regulations and the Directive's treatment in a complete, yet concise form. Based on this comprehensive comparison, it goes on to discuss remaining open questions and adjustments needed if the Directive is to be implemented in national tax law.

Readers seeking a basis for taking an active part in the public debate will find a valuable source of information and a first impression of how the proposed CC(C)TB would affect corporate tax burdens in the European Union.

Principles of International Taxation

Common Corporate Tax Base (CC(C)TB) and Determination of Taxable Income

Fixing U.S. International Taxation

International Tax Policy and Double Tax Treaties

International Taxation

International Taxation in a Nutshell

A clear, concise explanation of United States tax law's international aspects. In tackling a sometimes thorny set of laws and treaties, international tax expert Ernest Larkins emphasizes their economic effects, showing how to avoid hazards while reaping rewards which often go ignored. Coverage includes: Special issues arising when a foreign person invests in U.S. real estate, as well as the best structures for holding such real estate. What a controlled foreign corporation is and what consequences result from this status. Acceptable transfer pricing methods and what penalties apply when taxpayers do not follow arm's-length principles. International Applications of U.S. Income Tax Law also contains many useful tools which allow readers to build understanding through practice, as well as formulate and solve the complex problems international taxes can present. Order your copy today!

The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becoming increasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit and the allocation of taxing rights over such profit amongst countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly/fully to the location of relatively immobile factors: shareholders or consumers. Stepping back from current political debates on combatting profit shifting and how taxing rights over the profits of the digitalized economy should be allocated, this book undertakes a fundamental review of the existing international system of taxing business profit. It argues that the existing system is fundamentally flawed, and that there is a need for radical reform.

Anne Schäfer presents proposals for the reform of the definition of a company's residence, the definition of the permanent establishment, the possibilities of profit allocation and the methods to avoid international double taxation. In addition, the interrelations between these issues are taken into account. Amongst others, the author argues for an extension of the definition of a permanent establishment for employees working permanently abroad and for an implementation of formula apportionment in the European Union.

The distribution of profits between corporations resident in different jurisdictions gives rise to both significant tax planning opportunities and tax risks. As cross-border transactions between corporations grow in number and complexity, the question of how a profit distribution is classified for corporate income tax purposes becomes increasingly important, particularly in the context of issues such as double taxation, non-taxation and tax neutrality. The OECD BEPS project has only increased the relevance. This unique work discusses the international tax law rules determining which transactions may be classified and taxed as dividends and how possible classification conflicts may be resolved. The author examines the tax classification of various inter-corporate transactions, including: – Payments made under dividend-stripping arrangements. – Fictitious profit distributions. – Economic benefits in the context of transfer pricing. – Returns on debt-equity hybrids. – Interest payments in thin capitalization situations and distributions following liquidation. The analysis of each transaction refers to international tax law. Most weight is given to tax treaties and EU tax law, including the BEPS development. The approaches adopted in different states' national tax law are covered by a more general analysis. The comprehensive coverage and the practical nature of *The International Tax Law Concept of Dividend* make it an essential acquisition for tax practitioners, researchers and tax libraries worldwide.

International Applications of U.S. Income Tax Law

Introduction to United States International Taxation

International Taxation in a Changing Landscape

Before the Committee on Finance of the United States Senate

U.S. Taxation of Foreign Persons and Foreign Income

Permanent Establishments

Permanent Establishments (PEs) are a key facet of international taxation. They constitute the crucial threshold for the assignment of taxing rights to a jurisdiction in all cases of enterprises operating in more than one country. The issue of whether there is a PE, and how much profit should be allocated to it, is an increasingly important factor in tax planning, tax accounting, tax compliance, and related tax risk management. Groundbreaking developments have reshaped the face of the classical PE concept during the year 2017. Following action item no. 7 of the Anti-BEPS efforts of G20 and OECD, the OECD has presented the Multilateral Instrument (MLI) on Base Erosion and Profit Shifting in June 2017. Based on the MLI as well as earlier drafts, Article 5 of the OECD Model Tax Convention and the Official Commentary have been amended in November 2017. Similarly, Article 7 of the OECD Model Tax Convention on the allocation of income in PE situations

is influenced by the October 2015 OECD BEPS proposals. This academically rigorous yet thoroughly practical work provides comprehensive guidance on a variety of complex PE issues. Its initial chapters analyse the latest OECD and EU developments in the context of Articles 5 and 7 of the OECD Model Tax Convention. 21 country chapters cover domestic PE issues as well as country-specific treaty developments from a practical perspective. Contributors: Fabrizio Acerbis, Maret Ansperi, Yumiko Arai, Ákos Burján, Anna Berglund, Peter Collins, Mike Cooper, David Cuellar, Veronika Daurer, Frank Feng, Mikhail Filinov, Sandra Fleurier, Jose Antonio Gonzalez, Herbert Greinecker, Søren Jesper Hansen, Lars Ellegård Holst, Mauricio Hurtado, Martin Jann, Renaud Jouffroy, David Lermer, Peter Lindblad, Iren Lipre, Jessica Ma, Anna Mallol, Dennis Matthijs, Hamish McElwee, Kunal Mehta, Osman Mollagee, Matthew Mui, Ramón Mullerat, Luis Felipe Muñoz, Stephen Nauheim, Francesco Nuzzolo, Yoshiyasu Okada, Marianne Orell, Oren Penn, Martin Poulsen, Lene Munk Rasmussen, Ekkehart Reimer, Daniel Rinke, Stefan Schmid, Mathias Schreiber, Vishal J. Shah, Smit Sheth, Tom Stuer, Maarten Temmerman, Eszter Turcsik, Hein Vermeulen, Huili Wang, Sonia Watson, Ciska Wisman, Raymond Wong & Alan Yam.

International Company Taxation An Introduction to the Legal and Economic Principles Springer Science & Business Media

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.

A Global Overview of International Tax Disputes on DTC This book is a unique publication that gives a global overview of international tax disputes on double tax conventions and thereby fills a gap in the area of tax treaty case law. It covers the thirty most important tax treaty cases that were decided around the world in 2020. The systematic structure of each chapter allows for the easy and efficient study and comparison of the various methods adopted for applying and interpreting tax treaties in different cases. With the continuously increasing importance of tax treaties, "Tax Treaty Case Law around the Globe 2021" is a valuable reference tool for anyone interested in tax treaty case law. This book is of interest to tax practitioners, multinational businesses, policymakers, tax administrators, judges, and academics.

International and Country Perspectives

The Taxation of Corporate Groups Under Consolidation

International Company Taxation and Tax Planning

The International Tax Law Concept of Dividend

U.S. Investment Since the Tax Cuts and Jobs Act of 2017

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.

The most thorough treatment of its subject available, this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities, extending from the tax regime in the country where the manufacturing activities are located, through to regional purchase and sales companies, to the taxation of local country sales companies. The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends. Among the topics and issues analysed in depth are the following: - foreign tax credits; - taxation in the digital economy; - tax incentives; - intellectual property; - group treasury companies; - mergers and acquisitions; - leasing; - derivatives; - controlled foreign corporation provisions; - VAT and customs tariffs; - free trade agreements and customs unions; - transfer pricing; - role of tax treaties; - hedging; - related accounting issues; - deferred tax assets and liabilities; - tax risk management; - supply chain management; - depreciation allowances; and - carry-forward tax losses. The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples.

Detailed up-to-date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and other measures against tax avoidance. As a full-scale commentary and analysis of international taxation issues for multinational manufacturing groups - including in-depth consideration of corporate structures, tax treaties, transfer pricing, and current developments - this book is without peer. It will prove of inestimable value to all accountants, lawyers, economists, financial managers, and government officials working in international trade environments.

The 2005 edition of this well-known reference work for the tax community provides an introduction to the application of the United States 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 US or foreign individuals and corporations as they invest, work, or carry on a trade or business in the US or abroad. The presentation focuses on ten specific aspects

of the subject matter: general aspects of the corporation income tax, the individual income tax, the tax treatment of partnerships, trusts and estates, and accounting aspects; the basic jurisdictional principles adopted by the US with respect to application of its 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 alleviate international double taxation on foreign source income derived by US persons; the income tax treatment of foreign corporations controlled by US shareholders; the general inter-company pricing rules and special transfer pricing rules applicable to particular transactions; rules for the treatment of transactions involving currencies other than the US dollar; situations in which US income tax treaty provisions modify the basic rules; and the wealth transfer tax system, including modifications made by estate and gift tax treaties. Throughout the discussion, the authors incorporate references not only to the Internal Revenue Code provisions under discussion, but also to relevant Treasury Regulations and other administrative material and to important cases that have arisen. The materials are current as of 1 January, 2005 and include a complete discussion of the changes made by the 2004 Jobs Creation Act. For non-US tax practitioners, tax professors and students both within and outside the US, and others seeking a structural framework within which a US tax problem can be placed, Introduction to United States International Taxation offers the ideal reference source. In-depth analysis of the potential conflict between CFC legislation and tax treaties. The book also evaluates the potential conflict between the CFC legislation, found in European Union countries, and the EC Treaty.

Study Countries That Exempt Foreign-Source Income Face Compliance Risks and Burdens Similar to Those in the United States

U.S. Tax Treaties

Tax Planning for U.S. MNCs with EU Holding Companies

Aspen Treatise for Introduction To United States International Taxation

Why Reform Is Needed and How It Could Be Designed

The Management of Corporate Taxes

Energy is a major global industry with rapid ongoing changes in areas such as carbon taxes, emissions trading regimes, and the development of renewable energy. The cross-border nature of the industry calls for the thorough, expert, and up-to-date analysis provided in this timely and practical book. Taking a down-to-earth, problem-solving approach to policy and practice in the field worldwide, the author focuses on the international tax framework, and the tax regimes in leading energy producing and consuming countries. The book introduces and analyses significant international tax issues related to energy production and distribution, extending from the tax regime in the country where the oil, gas, or coal exploration and production activities are located, through to cross-border transportation using pipelines, tankers, and bulk carriers, to the taxation of power stations and electricity transmission and distribution networks. The taxation issues covered include the following: – upstream oil and gas and mining taxes; – incentives for renewable energy; – carbon taxes and emission trading regimes; – dividend, interest, and royalty flows; – foreign tax credits; – permanent establishments; – mergers and acquisitions; – taxation issues for derivatives and hedging; – transfer pricing; – regional purchasing, marketing, service, and intangible property structures; – free trade agreements and customs unions; – dispute resolution; and – tax administration and risk management. Detailed updates are included on the most recent international tax developments affecting the energy industry, including the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and the 2017 OECD Transfer Pricing Guidelines. Case studies offer an opportunity to apply international tax analysis to specific examples, and gain practice in identifying and discussing relevant international taxation issues. This book will be of significant value to corporate tax managers and in-house counsel, together with accountants, lawyers, economists, government officials, and academics connected with the energy industry and related international taxation issues.

This book contains essays written in honour of Prof. Dr Bertil Wiman, a renowned tax scholar and much-appreciated teacher. Prof. Wiman is one of the founding members of EATLP, former chairman of EATLP and former vice president of IFA. The essays cover various topics in the field of international tax law, with a major focus on corporate taxation, an area to which Prof. Dr Bertil Wiman has dedicated most of his research. The book includes authoritative analyses by acknowledged experts on several key international tax topics, which illustrates the growing complexity of this area together with its rapid evolution. The book contains analyses of key international topics, such as: the tax challenges of the digitalisation of the economy; the resolution of international tax disputes; the principles for the taxation of corporations; EU tax law; transfer pricing; and tax treaty law. The depth of the essays contained in this book mirrors the importance of the contributions of Prof. Dr Bertil Wiman to the international tax community. It will also prove of great value to policymakers, tax practitioners and academics.

Antony Ting presents the first comprehensive comparative study of the tax consolidation regimes adopted in eight countries.

2009 RELEASE: "International Taxation of Low-Tax Transactions, High Tax Jurisdictions" - A three-volume set with nearly 1,200 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 and holdings based in low-tax jurisdictions, providing an essential tool for practitioners dealing with the crossborder movement of capital and other assets. The publication is replaced by updated volumes annually. Order Low-Tax Jurisdictions, Volumes I and II, to complete the set. A 25% discount applies to a subscription for three years of updates. Discounts are applied after purchase by rebate from publisher.

2011 Edition

Inbound and Outbound Transactions

An Introduction to the Legal and Economic Principles

International Company Taxation

IBFD International Tax Glossary

Goals, Tools, Barriers

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.

Tax planning for U.S. companies doing business in the EU. Analyses the design of tax conversion and deferral structures that are advantageous to U.S. multinationals to reach their goals: minimizing liability, maximizing credits, deducting expenses, and utilizing losses; using tools such as routing of income and classification of entities; and overcoming barriers like the CFC provisions of the U.S. tax law. Examines U.S. federal corporate law and analyses European company taxation, with specific tax planning techniques for Germany, France, the Netherlands, Belgium, Austria, Denmark, Ireland, Spain, Luxembourg, and Switzerland.

Japan's tax system, which has changed notably through periods of war, post-war reconstruction, rapid economic development, and moderated economic growth, provides outstandingly rich material for in-depth study. In this comprehensive and incisive work, Professor Ishi makes available to English-speaking readers both a detailed description and a perceptive critique of that system. Part I introduces the system in historical and contemporary context and sets out its main features. Part II is devoted to individual income tax - the most important of Japan's taxes - and Part III covers corporate and capital taxation. In Part IV, Professor Ishi provides a detailed analysis of the structure of the indirect tax system in Japan, which proved crucial to tax reform movements in the late 1980s, while Part V discusses the significance of recent tax innovations. This fully revised third edition explores the Japanese government's latest round of tax reforms - a reaction to the country's prolonged period of recession following the collapse of the 'bubble' phenomenon in 1991. Two brand new chapters discuss the effect of environmental taxes and land tax reform, and much of the original data and empirical material has been updated. Professor Ishi's unrivalled experience, including his service on the Tax Advisory Commission (most recently as its Chairman), his activities in scholarly international public finance organizations, and his work in teaching and research, notably in the United States, Italy, and Australia, have enabled him to produce an authoritative and stimulating view of Japan's tax system. His book will be invaluable to all scholars of the theory and practice of taxation.

A Domestic Taxation, Bilateral Tax Treaty and OECD Perspective

Luxembourg in International Tax Planning

Liber Amicorum in Honour of Bertil Wiman

An International Comparison

Issues and Options for Reform

The International Handbook of Corporate and Personal Taxes