

## *Singapore Master Tax Guide H 2013 14*

***This book is a concise foreign tax reference tool for the practitioner who needs quick answers to basic corporate and individual tax questions.***

***Singapore Master Tax Guide/International Master Tax Guide 2009/10 CCH Australia Limited***

***A Ministry of Culture Publication***

***Canadian Tax Journal***

***Law Books Published***

***Carbon Pricing in Japan***

***Business Taxation in Australia and Asia***

This publication contains the following four parts: A model Competent Authority Agreement (CAA) for the automatic exchange of CRS information; the Common Reporting Standard; the Commentaries on the CAA and the CRS; and the CRS XML Schema User Guide.

1981- in 2 v.: v.1, Subject index; v.2, Title index, Publisher/title index, Association name index, Acronym index, Key to publishers' and distributors' abbreviations.

Business Books and Serials in Print

Singapore Master Tax Guide

Books Out-of-print

Standard for Automatic Exchange of Financial Account Information in Tax Matters, Second Edition

Publishers' Trade List Annual

This book, first published in 1997, offers up-to-date research about publicly regulated pensions for old age.

"Professionals and government officials often encounter a variety of legal and public policy questions which have economic, sociological, political and spatial overtones and implications." "This volume brings together lawyers and social scientists to discuss pertinent issues from their relevant expertise, with the aim of providing new insights into the different training, skills and background of law and the social sciences, which would in turn contribute to a more symbiotic relationship between the two disciplines to help policy and decision-makers be fair and efficient in implementing or advising regulatory and developmental programmes." "This volume should be a useful reference to policy-makers, professionals advising the government, lawyers and researchers undertaking inter-disciplinary studies."--BOOK JACKET.Title Summary field provided by Blackwell North America, Inc. All Rights Reserved

Bulletin for International Fiscal Documentation

The Taxation of Income from Foreign Investments:A Tax Study of Developing Countries

The Economics of Pensions

International Master Tax Guide 2009/10

Associations' Publications in Print

This open access book evaluates, from an economic perspective, various measures introduced in Japan to prevent climate change. Although various countries have implemented such policies in response to the pressing issue of climate change, the effectiveness of those programs has not been sufficiently compared. In particular, policy evaluations in the Asian region are far behind those in North America and Europe due to data limitations and political reasons. The first part of the book summarizes measures in different sectors in Japan to prevent climate change, such as emissions trading and carbon tax, and assesses their impact. The second part shows how those policies have changed the behavior of firms and households. In addition, it presents macro-economic simulations that consider the potential of renewable energy. Lastly, based on these comprehensive assessments, it compares the effectiveness of measures to prevent climate change in Japan and Western countries. Providing valuable insights, this book will appeal to both academic researchers and policymakers seeking cost-effective measures against climate change.

Summarizes the principles governing the assertion of national taxation powers, and the manner in which tax power of one nation is moderated by tax treaties so to present or mitigate the occurrence of double income taxation with emphasis to the tax concerns of developing countries.

JOURNAL OF INTERNATIONAL ACCOUNTING AUDITING & TAXATION

Principles, Policies, and International Experience

Labor Arbitration Awards

Law Books Published 1993 Suppl

Singapore National Bibliography

This ground-breaking book from the IBFD proposes a fundamental change to the norms for the allocation of taxing rights among countries. The author uses an in-depth study of imputation systems to expose the flaws in the current international order, arguing that it is theoretically unsound. He then develops an alternative that would resolve many of the problems presented by international tax law today. Imputation systems are founded on a philosophy that corporations are not appropriate subjects of income taxation, other than as vehicles for the collection of tax, & they accordingly seek to alleviate economic double taxation. In practice they do not achieve this aim. In a domestic context, considered in the first four chapters, their inconsistencies & inaccuracies obscure the more fundamental flaws of the income taxation systems of which they form a part. In an international context, considered in the second four chapters, the difficulties associated with imputation systems highlight the deficiencies in current norms for the allocation of taxing rights among countries. The author examines those norms & finds them an inadequate basis for the international order. The alternatives he proposes would place the international taxing order on a firm theoretical footing & could be applied to any type of corporate tax system. If adopted, his proposals would obviate the need for much current international tax law. Treaties, measures for the avoidance of double taxation & many anti-avoidance measures would become superfluous. This extremely important book, based on prize-winning doctoral research, is destined to become a classic in the field. The acute perception & explication of theories underpinning international taxation make it essential reading.

A world list of books in the English language.

A Comparison of Imputation Systems

National Union Catalog

Corporate/shareholder Income Taxation and Allocating Taxing Rights Between Countries

Bowker's Law Books and Serials in Print

The CCH Journal of Asian Pacific Taxation

*China and the ASEAN region have risen rapidly to a position of immense economic significance in the global economy. Academics, policy makers and businesses are all keen to understand more about taxation in China and ASEAN, and this work seeks to address this key issue by providing a comprehensive overview of the many often mentioned but little understood challenges of doing business in the region. Traversing a wide range of regional issues and jurisdictions, topics covered include the role of DTAs in regional integration, the impact of social institutions on tax, corruption and its causes, economic development and taxation and the use of education in developing systems. Case studies are taken from countries such as China, Vietnam, Hong Kong, Singapore, the Philippines, Malaysia and Indonesia. Drawing on the results of these discussions, the book also sheds light on the question of whether different taxing institutions are needed in the region. Gathering together a cross-disciplinary group of eminent scholars, this work will be of great interest to all students and scholars of Asian economics, Asian finance and taxation in general.*

*This user-friendly book aims to summarize the principal topics of Chinese Taxation and offers readers a general overview of the Chinese Taxation and informative updates on tax changes. The book provides a variety of facts, figures, graphs and data in an easy-to read table format. Firstly, the book proposes an introduction to taxation and to the Chinese tax system, secondly, it focuses on direct taxes, indirect taxes and other taxes and, in the end, it covers international taxation. Moreover, the book offers a quick overview of the Chinese M&A taxation and of the Chinese Free Trade Zones.*

*Australian Books in Print*

*The Malayan Law Journal*

*Introduction to Chinese Fiscal System*

*Tax Notes International*

*Australian National Bibliography*