

Interim Report January June 2017 Elisa

Highly digitalised businesses threaten the viability of the international corporate tax system. Can a new system overcome these challenges?

The European Union has long played a leadership role in the global response to climate change, including the development and dissemination of climate-friendly technologies such as renewable energy. EU diplomacy has been a vital contributor to the development of international cooperation on climate change through the agreement of the United Nations Climate Convention, its Kyoto Protocol and, most recently, the Paris Agreement. In addition, the election of Donald Trump as President of the United States means that the EU contribution to climate diplomacy will become more important still, both in filling the leadership gap (together with other major economies) and in responding to any sabotage by the Trump administration. This book will extend knowledge of the EU as a key actor in climate diplomacy by bringing together leading practitioners and researchers in this field to take stock of the EU's current role and emerging issues. Contributions will be grouped into three strands: 1) the interplay between EU climate diplomacy and internal EU politics; 2) how the EU's legal order is a factor that determines, enables and constrains its climate diplomacy; and 3) the EU's contribution to diplomacy concerning climate technology both under the Climate Convention and more broadly. Collectively, these contributions will chart the EU's role at a critical time of transition and uncertainty in the international response to climate change. *EU Climate Diplomacy: Politics, Law and Negotiations* will be of great relevance to students, scholars and policymakers with an interest in international climate politics and policy, transnational environmental law and politics and EU studies more generally.

A unique, documented case against the legalisation of 'assisted dying', based mainly on empirical and logical 'slippery slope' concerns.

This book studies relevant actors and practices of conflict intervention by African regional organizations and their intimate connection to space-making, addressing a major gap regarding what actually happens within and around these organizations. Based on extensive empirical research, it argues that those intervention practices are essentially spatializing practices, based on particular spatial imaginations, contributing to the continuous construction and formatting of regional spaces as well as to ordering relations between different regional spaces. Analyzing the field of developing practices of conflict intervention by the Economic Community of West African States (ECOWAS) and the African Union (AU), the book contributes a new theory-oriented analytical approach to study African regional organizations (ROs) and the complex dynamics of African peace and security, based on insights from Critical Geography. As such, it helps to close an empirical gap with regard to the 'internal' modes of operation of African ROs as well as the lack of their theorization. It demonstrates that, contrary to most accounts, intervention practices of African ROs have been diverse and complexly interrelated, involving different actors within and around these organizations, and are essentially tied to the space-making. This book will be of key interest to students and scholars of African

Politics, Governance, Peace and Security Studies, International or Regional Organizations and more broadly to Comparative Regionalism, International Relations and International Studies.

Contemporary Operations and Logistics

From Micro to Macro: Dealing with Uncertainties in the Global Marketplace

Regulating Water Security in Unconventional Oil and Gas

Inclusive Framework on BEPS

Energy Research Abstracts

Oocyte Cryopreservation and the Gender Politics of Aging

The Yearbook on Space Policy, edited by the European Space Policy Institute (ESPI), is the reference publication analysing space policy developments. Each year it presents issues and trends in space policy and the space sector as a whole. Its scope is global and its perspective is European. The Yearbook also links space policy with other policy areas. It highlights specific events and issues, and provides useful insights, data and information on space activities. The first part of the Yearbook sets out a comprehensive overview of the economic, political, technological and institutional trends that have affected space activities. The second part of the Yearbook offers a more analytical perspective on the yearly ESPI theme and consists of external contributions written by professionals with diverse backgrounds and areas of expertise. The third part of the Yearbook carries forward the character of the Yearbook as an archive of space activities. The Yearbook is designed for government decision-makers and agencies, industry professionals, as well as the service sectors, researchers and scientists and the interested public.

This book, intended as a spin off of the journal GR2P (vol. 8/2-3, 2016) and enriched with totally new chapters and revised contents, examines how norms concerning human rights, civilian protection and prevention of mass atrocities have been realised and institutionalised differently across the regions of Southeast Asia and Africa.

The Bioethics of the "Crazy Ape" collects a wide range of bioethical topics. Bioethical questions are eternal by nature, although our technologized times transform old issues in forms never before experienced. Just like the famous scientist Albert Szent-Gyorgyi believed in his time, we also believe that all the contributing authors recognised their moral responsibility in adding new approaches to the continuum of each debate. Although this responsibility has become increasingly complex, we must avoid to become barriers of the scientific development. Bioethics

as an applied field of philosophy should always try to establish a framework for a sustainable world: in daily clinical practice, in cases of human experiments, and (not least) in the natural environment.

This Key Code and Handbook examines the corporate governance and accountability of Major Banks, their directors and executives which were the central focus of bank, Supervisor, Regulator and governmental activity and public scrutiny in 2018 and 2019. This book explores this responsibility focus by providing evidence from the Global Financial Crisis and beyond with both APRA and ASIC investigating illegal conduct, misconduct and conduct which was below the level of community expectations. This book discusses how the Royal Commission into misconduct in the banking and financial services industry has already given rise to a detailed Final Report whose recommendations are still being put into effect. Further, this book uses evidence provided by the large number of Prudential Standards issued by APRA and investigations into the conduct of Major Banks by Regulators. This book explores governance variables - over 1,700 in number and grouped into 159 'key groupings' or separate categories - which are all indexed to 28 governmental, regulatory and supervisory reports and documents to create a governance code and commentary specifically tailored to Australian banks. Each governance variable is modelled on the Stage 1 Relational Approach contained in Enhancing Firm Sustainability Through Governance. Given the huge interest in the governance of banks, Parts 1 and 2 - explaining the Relational Approach - of Stage 1 were recently published in November 2018 and June 2019 in the Australian Journal of Corporate Law. This book is the largest reference book and handbook in publication worldwide containing the structures, mechanisms, processes and protocols - the checks and balances we call 'governance variables' - that deeply addresses and explains banking accountability and regulation in Australia.

An Argument against Legalisation

Dispute Settlement Reports 2019: Volume 6, Pages 3295 to 3650

Freezing Fertility

Space for Sustainable Development

Legal Perspectives on Sustainability

Generally Accepted Accounting Practice under International Financial Reporting Standards

Analyzes how the possibility of egg freezing changes what it means to be fertile and to age in the 21st century Welcomed as liberation and dismissed as exploitation, egg freezing (oocyte cryopreservation) has rapidly become one of the most widely-discussed and influential new

reproductive technologies of this century. In *Freezing Fertility*, Lucy van de Wiel takes us inside the world of fertility preservation—with its egg freezing parties, contested age limits, proactive anticipations and equity investments—and shows how the popularization of egg freezing has profound consequences for the way in which female fertility and reproductive aging are understood, commercialized and politicized. Beyond an individual reproductive choice for people who may want to have children later in life, *Freezing Fertility* explores how the rise of egg freezing also reveals broader cultural, political and economic negotiations about reproductive politics, gender inequities, age normativities and the financialization of healthcare. Van de Wiel investigates these issues by analyzing a wide range of sources—varying from sparkly online platforms to heart-breaking court cases and intimate autobiographical accounts—that are emblematic of each stage of the egg freezing procedure. By following the egg's journey, *Freezing Fertility* examines how contemporary egg freezing practices both reflect broader social, regulatory and economic power asymmetries and repoliticize fertility and aging in ways that affect the public at large. In doing so, the book explores how the possibility of egg freezing shifts our relation to the beginning and end of life.

These are the WTO's authorized and paginated reports in English. They are an essential addition to the library of all practising trade lawyers and a useful tool for students and academics worldwide working in the field of international economic or trade law. DSR 2019: Volume VIII contains the panel report on 'Russia - Measures Concerning Traffic in Transit' (WT/DS512).

This edited collection collates the most up-to-date and important research within the area of operations and logistics management. Boasting the combined expertise of one of the largest logistics and operations management academic teams in Europe, it provides both depth and diversity in a balanced portfolio. The first two sections are concerned with key contemporary issues in the subject area, providing a current and up-to-date overview of the field. Section three presents a selection of important cross-cutting themes that impinge upon and inform teaching, research and practice, while the final section includes a celebration of research highlights and showcases cutting-edge applications from leaders in the field. Invaluable to students, researchers and academics alike, this book is compulsory reading for those active within operations and logistics research.

A study of contemporary slave narratives that reveals the conditions and consequences of slavery and the importance of survivors' stories.

Dispute Settlement Reports 2019: Volume 10, Pages 5225 to 5634

Interim Report of the Committee on a Strategic Plan for U.S. Burning Plasma Research

International GAAP 2017

Tax simplification - An African Perspective Edited by Chris Evans, Ri ë I Franzsen, Elizabeth (Lilla) Stack 2019

Spatializing Practices of Regional Organizations during Conflict Intervention

Regionalism and Human Protection

IFRSs, the standards set by the International Accounting Standards Board (IASB), are complex and sometimes obscure. Understanding their implications and applying them

appropriately requires something special; and that is why International GAAP® 2017 is the essential tool for anyone applying, auditing, interpreting, regulating, studying and teaching international financial reporting. It provides expert interpretation and practical guidance for busy professionals, and includes, in every chapter, detailed analysis of how complex financial reporting problems can be resolved appropriately and effectively. The International Financial Reporting Group of Ernst & Young includes financial reporting specialists from throughout the world. Complex technical accounting issues are explained clearly in a practical working context that enables immediate understanding of the point at issue. International GAAP® 2017 is the only globally focused work on IFRSs. It is not constrained by any individual country's legislation or financial reporting regulations, and it ensures an international consistency of approach unavailable elsewhere. It shows how difficult practical issues should be approached in the complex, global world of international financial reporting, where IFRSs have become the accepted financial reporting system in more than 100 countries. This integrated approach provides a unique level of authoritative material for anyone involved in preparing, interpreting or auditing company accounts, for regulators, academic researchers and for all students of accountancy. All aspects of the detailed requirements of IFRS are dealt with on a topic-by-topic basis. Each chapter of International GAAP® 2017 deals with a key area of IFRS and has a common structure for ease of use: an introduction to the background issues; an explanation of relevant principles; a clear exposition of the requirements of IFRS; a discussion of the implications in practice and possible alternative solutions available; worked examples; extracts from real company accounts; a full listing of the required disclosures. "... an important part to play in the process of promoting consistent, comparable and high quality financial reporting under IFRSs ... a book that not only provides an analysis of the requirements of the standards and the principles that they expound, but also presents a unique explanation of how the standards should be interpreted and applied in practice." - the Chairman of Trustees of the IASC Foundation "A standard reference work" - Financial Times "The definitive guide to financial reporting" - The Times

Achieving the Sustainable Development Goals through Finance, Technology and Law Reform

Achieving the SDGs requires a fundamental rethink from businesses and governments across the globe. To make the ambitious goals a reality, trillions of dollars need to be harnessed to mobilise finance and accelerate progress towards the SDGs. Bringing together leaders from the World Bank, the financial and business sectors, the startup community and academia, this important, topically relevant volume explains what the SDGs are, how they came about and how they can be accelerated. Real-world case studies and authoritative insights address how to direct investment of existing financial resources and re-align the global financial system to reflect the SDGs. In depth chapters discuss how financial institutions, such as UBS Wealth Management, Manulife Asset Management and Moody's Rating Agency are supporting the SDGs. The opportunities arising from Blockchain, Big Data, Digital Identity and cutting-edge FinTech and RegTech applications are explored, whilst the relevance of sustainable and transparent global supply chains is underscored. Significant attention is paid to law reform which can accelerate progress of the SDGs through SME Financing, Crowdfunding, Peer-to-Peer Lending and tax restructuring. To achieve the 'World We Want', much needs to be done. The recommendations contained within this book are critical for supporting a fundamental shift in thinking from business and governments around the world, and for building a more just and prosperous future for all.

The Dispute Settlement Reports are the WTO authorized and paginated reports in English. They are an essential addition to the library of all practicing and academic trade lawyers and a valued resource for students worldwide taking courses in international economic or trade law. DSR 2020: Volume 3 provides the report on "United States – Countervailing Measures on Supercalendered Paper from Canada (WT/DS505)".

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EYs

financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard.
- Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with current issues.

International GAAP 2019

The Politics of ECOWAS and the African Union

A Strategic Welfare Review

The Enlightened Shareholder Value Principle and Corporate Social Responsibility

Text, Cases and Materials

These are the WTO's authorized and paginated reports in English. They are an essential addition to the

library of all practising trade lawyers and a useful tool for students and academics worldwide working in the field of international economic or trade law. DSR 2019: Volume X contains the panel and Appellate Body reports on 'Ukraine - Anti-Dumping Measures on Ammonium Nitrate' (WT/DS493).

The first edition of this seminal textbook made a significant impact on the teaching of EU external relations law. This new edition retains the hallmarks of that success, while providing a fully revised and updated account of this burgeoning field. It offers a dual perspective, looking at questions from both the EU constitutional law perspective (the principles underpinning EU external action, the EU's powers, and the role of the Court of Justice of the EU); and the international law perspective (the effect of international law in the EU legal order and the position of the EU in international organisations such as the WTO). A number of key substantive policy areas are explored, including trade, security and defence, police and judicial cooperation, the environment, human rights, and development cooperation. Taking a 'text, cases and materials' approach, it allows students to gain a thorough understanding of milestones in the evolution of EU law in this area, their judicial interpretation and scholarly appraisal. Linking these pieces together through the authors' commentary and analysis ensures that students are given the necessary guidance to properly position and digest these materials. Lastly, each chapter concludes with a section entitled 'The Big Picture of EU External Relations Law', which weaves together the diverse and complex materials into a coherent whole and stimulates critical discussion of the topics covered.

The OECD Secretary-General's annual report to ministers covers the OECD's 2017 activities and some 2018 highlights. It includes the Secretary-General's activities and those of his office, the OECD's horizontal programmes and directorate activities, as well as the activities of its agencies ...

Over the course of its 150-year history, Deutsche Bank has established itself as a major player in the world of international finance, but has also been confronted by numerous challenges that have changed the face of Europe – from two world wars, to the rise and subsequent fall of communism. In this major work on the bank's history, Werner Plumpe, Alexander Nützenadel and Catherine R. Schenk deliver a vibrant account of the measures the bank undertook in order to address the profound upheavals of the period, as well as the diverse and unusual demands it had to face. These included the First World War, which brought the world's first period of globalization to a sudden and dramatic end, but also the development of the predominantly national framework within which the bank had to operate from 1914 until the fall of the Berlin Wall in 1989. More recently, the focus has shifted back to European and global

activities, with Deutsche Bank forging new paths into the Anglo-American capital markets business - so opening another extraordinary chapter for the bank.

Politics, Law and Negotiations

International GAAP 2018

Euthanasia, Ethics and Public Policy

Harnessing Business to Achieve the SDGs through Finance, Technology and Law Reform

Dispute Settlement Reports 2020 Dispute Settlement Reports 2020: Volume 3, Pages 1147 to 1522

OECD/G20 Base Erosion and Profit Shifting Project Tax Challenges Arising from Digitalisation - Interim Report 2018 Inclusive Framework on BEPS

This is the 10th edition of John Tiley's classic textbook on revenue law, covering the UK tax system, income tax, capital gains tax, inheritance tax and corporation tax, as well as incorporating sections dealing with international and European tax, savings, charities, and - new to this edition - value added tax and stamp duties. The new edition has been comprehensively revised and fully updated with the latest case law, statutory and other developments, including the Finance Act 2021. The book's companion website provides bonus chapters on investment intermediaries, pensions, charities, and the UK's value added tax and stamp duties. The companion website will also supply annual updates to the print edition as well as study questions to help students navigate this complex subject. The book is designed for students taking modules in tax law in the final year of their law degree, or for more advanced courses. It is also a valuable resource for academics and professionals in the field. It provides an account of the rules as well as citation of the relevant literature from legal periodicals and some discussion of, or reference to, the background material in terms of policy, history or other countries' tax systems to give readers a contextual overview of the subject. Accompanying online resources for this title can be found at bloomsbury.pub/tileys-revenue-law. These resources are designed to support teaching and learning when using this textbook and are available at no extra cost.

Beginning in the 1950s, alleged sightings of unidentified flying objects in Canadian skies bred tension between the state and its citizens. While the public demanded to know

more about the phenomenon, government officials appeared unconcerned and unresponsive. Suspicion of government deepened among certain sectors of Canadian society in the decades that followed, leading to demands for greater public transparency and a new kind of citizen activism. In Search for the Unknown Matthew Hayes uncovers the history of the Canadian government's investigations into reports of UFOs, revealing how these reports were handled, deflected, and defended from 1950 to the 1990s. During this period Canadians filed more than 5,000 reports of UFO sightings – many with striking descriptions and illustrations – with branches of government and law enforcement. Although the government conducted some exploratory studies, officials were unable to solve the mystery of UFOs or provide satisfactory answers about their alleged existence, and they soon declared the matter closed. Dissatisfied citizens responded by taking matters into their own hands, starting UFO clubs and civilian investigation groups, and accusing the government of a cover-up. A mutual mistrust developed between citizens who were suspicious of their government and officials who dismissed their fears and anxieties. This provided fertile ground for anti-authoritarian attitudes and the cultivation of conspiracy theories. In an era of political division, and amid heightened awareness of states' responsibilities for their citizens, Search for the Unknown reveals the challenges that governments face in responding to public anxieties and preserving trust in public institutions.

Semiannual, with semiannual and annual indexes. References to all scientific and technical literature coming from DOE, its laboratories, energy centers, and contractors. Includes all works deriving from DOE, other related government-sponsored information, and foreign nonnuclear information. Arranged under 39 categories, e.g., Biomedical sciences, basic studies; Biomedical sciences, applied studies; Health and safety; and Fusion energy. Entry gives bibliographical information and abstract. Corporate, author, subject, report number indexes.

Featuring contributions from leading lawyers, historians and social scientists, this path-breaking volume explores encounters of laws, people, and places in Australia since 1788. Its chapters address three major themes: the development of Australian settler law in the

shadow of the British Empire; the interaction between settler law and First Nations people; and the possibility of meaningful encounter between First laws and settler legal regimes in Australia. Several chapters explore the limited space provided by Australian settler law for respectful encounters, particularly in light of the High Court's particular concerns about the fragility of Australian sovereignty. Tracing the development of a uniquely Australian law and the various contexts that shaped it, this volume is concerned with the complexity, plurality, and ambiguity of Australia's legal history.

Bearing Witness

Reflections from Southeast Asia and Africa

EU External Relations Law

Tax Law, State-Building and the Constitution

Search for the Unknown

Dispute Settlement Reports 2019: Volume 8, Pages 4299 to 4734

This important volume steps beyond conventional legal approaches to sustainability to provide fresh insights into perhaps one of the most critical global challenges of our time. Offering analysis of sustainability at land and sea alongside trade, labour and corporate governance perspectives, this book articulates important debates about the role of law. From impacts on local societies to domestic sustainable development policies and major international goals, it considers multiple jurisdictional levels. With original, interdisciplinary research from experts in their legal fields, this is a rounded assessment of the complex interplay of law and sustainability—both as it is now and as it should be in the future.

Eldenburger's Management is an introductory text that focuses on presenting content in an easy to understand way that encourages students to think critically and draw connections between theory and practice. This new seventh edition has a strengthened focus on technology and features have been updated to help students further consolidate their knowledge. This includes various forms of revision materials such as auto-graded knowledge-check questions and self-skill assessment. There is also a broad variety of concise case studies, including new ones with a strategic focus, which enable instructors to have thought-provoking and engaging tutorials. An exciting addition to the interactive e-

text are the new ANZ videos that feature a diverse group of management thought-leaders who give insights and 'tales from the front.' This will provide supplementary content for lectures or serve as pre-work for a flipped classroom.

This book addresses the need for deeper understanding of regulatory and policy regimes around the world in relation to the use of water for the production of 'unconventional' hydrocarbons, including shale gas, coal bed methane and tight oil, through hydraulic fracturing. Legal, policy, political and regulatory issues surrounding the use of water for hydraulic fracturing are present at every stage of operations. Operators and regulators must understand the legal, political and hydrological contexts of their surroundings, procure water for use in the fracturing and extraction processes, gain community cooperation or confront social resistance around water, collect flow back and produced water, and dispose of these wastewaters safely. By analysing and comparing different approaches to these issues from around the globe, this volume gleans insights into how policy, best practices and regulation may be developed to advance the interests of all stakeholders. While it is not always possible to easily transfer 'good practice' from one place to another, there is value in examining and understanding the components of different legal and regulatory regimes, as these may assist in the development of better regulatory law and policy for the rapidly growing unconventional energy sector. The book takes an interdisciplinary approach and includes chapters looking at water-energy nexus security in general, along with issue-focused and geographically-focused case studies written by scholars from around the world. Chapter topics, organized in conjunction with the stage of the shale gas production process upon which they touch, include the implications of hydraulic fracturing for agriculture, municipalities, and other stakeholders competing for water supplies; public opinion regarding use of water for hydraulic fracturing; potential conflicts between hydraulic fracturing and water as a human right; prevention of induced seismic activity, and the disposal or recycling of produced water. Several chapters also discuss implications of unconventional energy production for indigenous communities, particularly as regards sustainable water management. This volume will be of interest to scholars and students of energy and water, regulators and policymakers and operators interested in ensuring that they align with emergent best global practice.

In January 2003, President George W. Bush announced that the United States would begin negotiations to join the ITER project and noted that "if successful, ITER would create the first fusion device capable

of producing thermal energy comparable to the output of a power plant, making commercially viable fusion power available as soon as 2050." The United States and the other ITER members are now constructing ITER with the aim to demonstrate that magnetically confined plasmas can produce more fusion power than the power needed to sustain the plasma. This is a critical step towards producing and delivering electricity from fusion energy. Since the international establishment of the ITER project, ITER's construction schedule has slipped and ITER's costs have increased significantly, leading to questions about whether the United States should continue its commitment to participate in ITER. This study will advise how to best advance the fusion energy sciences in the United States given developments in the field, the specific international investments in fusion science and technology, and the priorities for the next ten years developed by the community and the Office of Fusion Energy Sciences (FES) that were recently reported to Congress. It will address the scientific justification and needs for strengthening the foundations for realizing fusion energy given a potential choice of U.S. participation or not in the ITER project, and develops future scenarios in either case. This interim report assesses the current status of U.S. fusion research and of the importance of burning plasma research to the development of fusion energy as well as to plasma science and other science and engineering disciplines. The final report will present strategies that incorporate continued progress toward a burning plasma experiment and a focus on innovation.

Achieving Excellence in Turbulent Times

A theoretical and qualitative analysis

EU Climate Diplomacy

The Caribbean Billfish Management and Conservation Plan

The Cambridge Legal History of Australia

Trapped by History

The essential guide to practical IFRS implementation, updated for 2018 International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate

IFRS implementation and bring technical concepts to life. Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation This three-volume set provides the depth and breadth of coverage necessary, with financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without. For further information on the various digital versions which are available for this material please visit www.wileyigaap.com

Optimizing Community Infrastructure: Resilience in the Face of Shocks and Stresses examines the resilience measures being deployed within individual disciplines and sectors and how multi-stakeholder efforts can catalyze action to address global challenges in preparedness and disaster and hazard mitigation. The book provides a theoretical framework to advance thinking on creating resilient, inclusive, sustainable and safe communities. Users will find an accurate and up-to-date guide for working on the development, implementation, monitoring and assessment of policies, programs and projects related to community resilience. Provides updated information on resilience, especially on infrastructure, finance, land use, standards and policies Includes case studies that illustrate how communities have increased their resilience to natural and other disasters Analyzes the institutional, political, social and economic dimensions of resilience at the community level Illustrates the interdependencies and interconnectedness of infrastructure systems and how community resilience relies on a holistic approach Examines responses to emerging risks associated with climate change

This monograph looks at how tax is intertwined with constitutional law and the state in the UK. It looks at a variety of topics including tax devolution, scrutiny and reform of tax legislation, the protection of taxpayers and the domestic legal processing of international rules and problems. Tax Law, State-Building and the Constitution presents and interrogates five key claims. First, there is a clear overlap between the concerns of tax and constitutional lawyers. Secondly, the tax system is being deeply affected by the fast pace of constitutional change. Thirdly, decisions taken in the tax field are likely to have a reverse influence on the evolution of the constitution. Fourthly, these relationships are heavily context-dependent, with tax making all the difference to some ongoing constitutional controversies whilst having very little to do with others. Fifthly, by acknowledging tax as an important moving part within the contemporary constitution we might understand both tax and constitutional law a little better. The book therefore contributes to deeper theoretical debates on the identity of tax law as a

discipline, the relevance of tax to public lawyers, the meaning of state-building in the recent history of a developed country and the importance of public finances to a wider sense of 'what is going on'. These are questions that ought to command the attention of tax and constitutional law academics as well as policy makers and reformers.

The Australian nation has reached an impasse in Indigenous policy and practice and fresh strategies and perspectives are required. Trapped by History will highlight a fundamental issue that the Australian nation must confront to develop a genuine relationship with Indigenous Australians. The existing relationship between Indigenous people and the Australian state was constructed on the myth of an empty land - terra nullius. Therefore, interactions with Indigenous people have been constrained by eighteenth-century assumptions and beliefs that Indigenous people did not have organised societies, had neither land ownership nor a recognisable form of sovereignty, and that they were 'savage' but could be 'civilized' through the erasure of their culture. These incorrect assumptions and beliefs are the foundation of the legal, constitutional and political treatment of Indigenous Australians over the course of the country's history. They remain ingrained in governmental institutions, Indigenous policy making, judicial decision making and contemporary public attitudes about Indigenous people. Trapped by History shines new light upon several historical and contemporary examples where Indigenous people have attempted to engage and dialogue with state and federal governments. These governments have responded by trying to suppress and discredit Indigenous rights, culture and identities and impose assimilationist policies. In doing so they have rejected or ignored Indigenous attempts at dialogue and partnership. Other settler countries such as New Zealand, Canada and the United States of America have all negotiated treaties with Indigenous people and have developed constitutional ways of engaging cross culturally. In Australia, the limited recognition that Indigenous people have achieved to date shows that the state is unable to resolve long standing issues with Indigenous people. Movement beyond the current colonial relationship with Indigenous Australians requires a genuine dialogue to not only examine the legal and intellectual framework that constrain Indigenous recognition but to create new foundations for a renewed relationship based on intercultural negotiation, mutual respect, sharing and mutual responsibility. This must involve building a shared understanding around addressing past injustices and creating a shared vision for how Indigenous people and other Australians would associate politically in the future.

The Indigenous-State Relationship in Australia

The Key Code and Advanced Handbook for the Governance and Supervision of Banks in Australia

Tiley's Revenue Law

Sustainable Development Goals

Taxing the Digital Economy

Management

In his famous report of 1942, the economist and social reformer William Beveridge wrote that

World War II was a “revolutionary moment in the world’s history” and so a time “for revolutions, not for patching.” The Beveridge Report outlined the welfare state that Atlee’s government would go on to implement after 1946, instituting, for the first time, a national system of benefits to protect all from “the cradle to the grave.” Its crowning glory was the National Health Service, established in 1948, which provided free medical care for all at the point of delivery. Since then, the welfare system has been patched, beset by muddled thinking and short-termism. The British government spends more than £171 billion every year on welfare—and yet, since the Beveridge Report, there has been no strategic review of the system, compared to other areas of government and public policy, which have been subject to frequent strategic reviews. Reform of the welfare system need not mean dismantlement, Frank Field and Andrew Forsey argue here, but serious questions nonetheless must be asked about how the welfare state as we understand it can remain sustainable as the twenty-first century progresses. This interim report of the OECD/G20 Inclusive Framework on BEPS is a follow-up to the work delivered in 2015 under Action 1 of the BEPS Project on addressing the tax challenges of the digital economy.

Freezing Fertility Oocyte Cryopreservation and the Gender Politics of Aging NYU Press

This Caribbean Billfish Management and Conservation Plan was created to reverse the trend of declining stocks of billfish species within the Western Central Atlantic Ocean and its adjacent seas, and address unsustainable fishing practices. Its objective is to outline and guide the implementation of a suite of billfish management measures over a five-year period at regional and sub-regional scales to help secure the potential future benefits that can accrue from billfish stocks in the Caribbean. The overarching goal is to improve the management and conservation of billfish stocks. Among other objectives, the plan seeks to improve billfish catch, data collection and reporting; reduce bycatch, discards and overall fishing mortality; improve regional governance and coordination; and enhance the sustainable socio-economic performance of fisheries capturing billfishes in the area. The Members of the Western Central Atlantic Fishery Commission (WECAFC), Caribbean Regional Fisheries Mechanism (CRFM), Central America Organization for Fishery and Aquaculture (OSPESCA) and the Caribbean Fisheries Management Council (CFMC) developed this plan together during the period 2015-2018, through the Recreational Fisheries Working Group, and in close collaboration with all key stakeholders in the Consortium on Billfish Management and Conservation (CBMC). The plan recognizes the mandate

of the International Commission for the Conservation of Atlantic Tunas (ICCAT) over billfish stocks, and supports the implementation of the ICCAT recommendations in the region.

The Bioethics of the 'Crazy Ape'

Not for Patching

Optimizing Community Infrastructure

Resilience in the Face of Shocks and Stresses

Yearbook on Space Policy 2016

Canada's UFO Files and the Rise of Conspiracy Theory

Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019 ISBN: 978-1-920538-96-5 Pages: 347 Print version: Available Electronic version: Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity? The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities. Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region. This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors. Featured topics include: Taxpayers' rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas. The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia, Canada, New Zealand, the United Kingdom and the United States. The volume will be an essential reference for researchers and others interested in the field from academia, government, legal and accounting practice and public policy organisations in African and other countries worldwide. Table of Contents Preface Foreword - Tax Simplification in the United Kingdom: Some Personal Reflections John Whiting Contributors Introduction Elizabeth (Lilla) Stack, Chris Evans and Riël Franzsen Tax Complexity and Tax Simplification: A Critical Review of Concepts and Issues Binh Tran-Nam, Annet Wanyana Oguttu and Kyle Mandy The Taxpayers' Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq, Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer, Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Riël

Franzsen, Abdallah Ali-Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders, Karen Stark and Deborah Tickle Small and Micro Businesses: Case Studies on the Complexity of 'Simplified' Schemes Heinrich Dixon, Judith Freedman and Wollela Abehodie Yesegat Tax Complexity for Multinational Corporations in South Africa – Evidence from a Global Survey Thomas Hoppe, Reyhaneh Safaei, Amanda Singleton and Caren Sureth-Sloane International Tax Simplification in South Africa through Managing Substantive Complexity and Improving Drafting Efficiency Jinyan Li and Teresa Pidduck Bibliography Index

The Enlightened Shareholder Value principle and Corporate Social Responsibility are areas of increasing academic and research interest. However, discussions on the ESV principle in relation to CSR are very limited. This book provides a critical analysis of the impact of the concept of ESV, embedded in the Companies Act 2006, on CSR and explores the scope for reform. Along with analysing existing empirical research, it presents the findings of an empirical study conducted to determine whether the concept of ESV is capable of promoting or assisting CSR. The book also examines whether implementing an ESV approach has had any impact on the CSR practices of multinational corporations that originate in the UK and operate in developing nations, as in order to assess whether the ESV principle links to CSR both its domestic and international impact need to be considered. This analysis was undertaken through the lens of a case study on the ready-made garment industry in Bangladesh, with some focus on the Rana Plaza factory disaster. This study also assists in demonstrating the changes that need to be made to improve the current situation. Lastly, the book addresses the need for reform in the area and provides possible suggestions for reform. This interdisciplinary book will be of great interest to students and scholars of corporate law, corporate governance and business studies in general as well as policymakers, NGOs and government departments in many countries around the world working in the fields of CSR, sustainability and global supply chains.

These are the WTO's authorized and paginated reports in English. They are an essential addition to the library of all practising trade lawyers and a useful tool for students and academics worldwide working in the field of international economic or trade law. DSR 2019: Volume XI contains the panel and Appellate Body reports on "Korea - Anti-Dumping Duties on Pneumatic Valves from Japan" (WT/DS504).

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