

Solution Principles Of Taxation Law

New technologies are changing the way that tax administrations, taxpayers and their advisers interact, leading to a reduction in the compliance cost for taxpayers, a level playing field for large and small businesses, and fewer opportunities to engage in aggressive tax practices. Although entering a new world where processes are supported by machines inevitably disrupts traditional ways of working, the contributors to this indispensable book reveal the enormous potential of 'tax technology' to positively transform tax compliance, clearly showing both government and business how to manage the transition from the old to the new. With detailed treatment of the technology available in the tax field, the authors describe how to secure its benefits in such ways as the following: electronic balance sheets and invoices; automated transmission to tax authorities; innovative analytics applications; blockchain in tax law processes; process mining in VAT; real-time reporting with cryptography; and meeting the challenges to taxpayers' rights to privacy and personal data protection. The contributions draw on an international conference held under the auspices of the Digital Economy Taxation Network at the Vienna University of Economics and Business in December 2020. The perspective throughout focuses on how to achieve better tax compliance at a lower cost. For this reason, this full-scale, practical guide on how to adapt tax law to new technologies and how to apply tax tech processes in practice will be welcomed by tax practitioners, tax administrations, and

academics across the entire tax community. Tax law changes at a startling rate - not only does societal change bring with it demands for change in the tax system, but changes in the political climate will force change, as will many other competing pressures. With this pace of change, it is easy to focus on the practical and forget the core underpinnings of the tax system and their philosophical justifications. Taking a pause to remind ourselves of those principles and how they can operate in the modern tax system is crucial to ensuring that the tax system does not diverge too far from what it should be or could be. It is essential to understand the answers to some of the seemingly basic questions that surround tax before we can even begin to think about what a tax system should look like. This collection brings together major themes and difficult questions in the philosophical foundations of tax law. The chapters consider practical issues such as justification, enforcement, design, and mechanics, and provide a full and coherent analysis of the basis for tax law. *Philosophical Foundations of Tax Law* allows the reader to consider how tax systems should move forward in the modern world, with a sound philosophical basis, to provide the practical tax system that the state requires and citizens deserve. In an increasingly universalizing world, operating business in the form of companies is apparently becoming an indispensable aspect of modern commercial life. The major reason that led to the corporate form as the principal method of organization of commercial activity, among other things, is its advantage of limited liability. Limited liability, in its classical sense, implies the insulation of

individual shareholders composing the company from the liability of company debts. Yet, the traditional corporate legal theory has confined the advantage of limited liability within the purview of multimember corporations, making it inaccessible to solo investors. However, quite recently, the historical relic of corporate theory that views corporations as a legally personified body of numerous subscribers of shares has undergone a sharp evolution, as have many other business practices and their legal bases. The purpose of this thesis is to look into notable literature on major corporate theories and analyze whether it would be applicable to single member companies (SMC). It also seeks to compare major legal frameworks governing SMC's in comparative jurisdictions to show the legal and theoretical implications of introducing SMC's into the Ethiopian corporate legal system.

In its most advanced form, e-commerce allows unidentified purchasers to pay obscure vendors in 'electronic cash' for products that are often goods, services and licenses all rolled into one. This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the principles governing direct and indirect taxation, to explanation of the implementation and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field. With its focus on the broader issues surrounding the expansion of e-commerce and its attention to the problems arising internationally in this field, *Global Perspectives in E-Commerce Taxation Law* will appeal to scholars worldwide.

The New Trader's Tax Solution

International Taxation Law in Sports Events
Introducing Single Member Companies in Ethiopia.
Major Theoretical and Legal Considerations
The View of Economic Law
Taxation of Derivatives

Research Handbook on European Union Taxation Law

Excerpt from Digest of American Income Tax Cases The purpose of this book is to provide in convenient form an index-digest of all decisions of courts in the United States, and of the Attorneys General of the United States, bearing upon questions of income taxation. Since conceivably every controversy of law, with the possible exception of those controversies involving criminal law, or the law of damages, bears in some degree upon the proper solution of a question of income tax law, the scope of this work has been restricted to cases dealing primarily with income tax problems. The book does not, therefore, contain the vast number of cases which have dealt with the ascertainment of income or profits or with other related questions in connection with problems other than taxation. Nor has there been included in that section devoted to practice, all of the cases bearing on internal revenue penalties, although it is true that income tax penalties are governed by principles no different from those controlling similar questions in connection with other taxes. However, when necessary to cover some point of practice commonly met with, cases outside the rigid scope of the work have been included, and it has been my aim to include at least one case, whether or not it is strictly speaking an income tax case, bearing upon every point frequently encountered. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at www.forgottenbooks.com This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the

original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as a blemish or missing page, may be replicated in our edition. We do, however, repair the vast majority of imperfections successfully; any imperfections that remain are intentionally left to preserve the state of such historical works.

The Thoroughly Updated Guide to Reducing Tax Liability for the Trader and Serious Investor What would you do to increase your trading profits by as much as 50%? Most traders and investors would do whatever it takes. Those same traders will much to often what the profits earned with their blood, sweat and tears shrink considerable as they prepare their tax returns. You have in your hands the easy-to-use tools that will protect your hard earned assets. Packed with proven strategies that reduce your tax exposure this comprehensive guide is completely updated with information and strategies for the most recent tax changes. Here are invaluable business, estate, retirement planning, and tax-saving strategies that virtually anyone can implement within the new tax laws. It is simple to use and includes specific information to help traders reduce their tax liability, with individual case studies, real-world examples, and model tax returns. CPA and expert tax consultant Ted Tesser provides current solutions for the tax problems facing most U.S. traders, investors, and income earners today-excessive tax payments to federal and local governments, insufficient preparation for retirement, and , ultimately, the fate of bequests. In this book, Tesser shows everyone concerned: How to disinherit the federal government How Trader Status is upheld, even under audit How to augment underfunded retirement plans How to master the basics of estate tax planning How to integrate the "triple crown"-Tesser's latest strategy for tax avoidance and wealth accumulation-into your trading plan and much more. Keep the profits you work so

Access Free Solution Principles Of Taxation Law

hard to earn, whether from trading, investing, or hard work—and take control of your financial destiny. The NEW Trader's Tax Solution has puts years of experience at your fingertips. With the "triple crown," you will learn how to unleash the full power of Trader Status by combining it with a Trading Entity. You will also learn how to establish a Welfare Benefit Trust to accomplish all these goals and more. This program enables you to take advantage of little known facets of the tax law that have been on the books for almost three-quarters of a century. You'll learn how to: Contribute and deduct substantial amounts of money over any period of time Grow the principle in a fully tax-deferred, 100% secure environment Access the money at a future date, not limited by age, income, or retirement plan status Avoid the restrictions of ordinary retirement plans by using the same techniques that have been used by America's largest corporations since 1928 Whether you are looking for last minute tax saving tips or trading techniques that position you for the optimal tax reduction, The NEW Trader's Tax Solution is a must-have addition to any trading library. Get the government to pick up the tab on this year's trading profits, foot the bill for any trading losses, and increase your wealth by 50%, instantly. After putting Trader Status on the map, Tesser now takes it to another dimension, complete with real world case studies, illustrations, templates, and filled-out, ready to be filed tax forms.

An annual text which provides suggested solutions to a series of case study type questions on taxation law.

Edited by Victor Thuronyi, this book offers an introduction to a broad range of issues in comparative tax law and is based on comparative discussion of the tax laws of developed countries. It presents practical models and guidelines for drafting tax legislation that can be used by officials of developing and transition countries. Volume I covers general

issues, some special topics, and major taxes other than income tax.

Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems

The Taxation of Permanent Establishments

Engineering Economics: Decisions and Solutions from Eurasian Perspective

The Timing of Income Recognition in Tax Law and the Time Value of Money

Credit Method Compatibility and Constraints under EU Law

A Festschrift in Honour of Lord Leonard Hoffmann

The Impact of Community Law on Tax

Treaties: Issues and Solutions Kluwer Law

International B.V.

Capturing the core challenges faced by the international tax regime, this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders, evaluating various paths to reform at a time when international tax policy is a topic high on politicians' agendas.

This easy-to-read text covers the entire gamut of direct and indirect taxes. The first eight chapters deal with direct taxes and generation of income from different sources. The last five chapters focus on different forms of indirect taxes. This text lucidly explains the acts, rules, sections, laws of direct and indirect taxes with a view to integrating the relevance of these laws with tax planning. The text fosters a clear understanding of the principles relating to computation of taxable income under each head of

income. It covers different types of excise duties, methods of valuation for customs, types of transactions under the Central Sales Tax Act, variants of VAT and different methods of computation of VAT and service tax for management and professional services. A number of solved Illustrations at the end of each chapter are provided for easy comprehension of the subject. These along with chapter-end questions consisting of short answer questions, long answer questions and exercises, enhance its value as a text. This text is intended for the undergraduate students of management, commerce and law (BBA, BCom and BL/LLB). Students pursuing professional courses such as CA, BCS (Bachelor of Corporate Secretaryship) and the aspirants of Civil Services Examinations will also find the text immensely useful.

This book provides a comprehensive analysis of the rules governing the taxation of permanent establishments as implemented in the OECD Model Tax Convention and German national tax law.

Deviations between the OECD approach and the German approach are identified and modifications to the rules as a result of the Base Erosion and Profit Shifting (BEPS) project are examined. Moreover, challenges imposed to the PE concept as a result of the digitalisation of the economy are identified and discussed. Against this background, the Pillar One

Blueprint proposing a long-term solution to overcome the tax challenges arising from the digitalisation of the economy is presented and assessed against widely accepted overarching principles of tax policy.

Problems and Solutions for Federal Income Taxation
Studies in the History of Tax Law, Volume 9

Model Rules of Professional Conduct

Principles of Taxation for Business and Investment
Planning, 2011 Edition

Philosophical Foundations of Tax Law

Principles of Canadian Income Tax Law

GLOBAL TRANSFER PRICING SOLUTIONS: 2004

covers the major transfer pricing regimes around the world with in-depth discussion and analysis of such topics as proactive transfer pricing management of post-merger integrations, e-commerce and intellectual property. This report was prepared by members of major law and accounting firms and senior international transfer pricing professionals at the largest multinationals. It covers a wide range of tools and techniques relevant to transfer pricing in Asia, Europe, Latin America, and North America.

The exploding use of derivatives in the last two decades has created a major challenge for tax authorities, who had to develop appropriate derivatives taxation rules that strike a balance between allowing capital markets to function effectively by removing artificial tax barriers and at the same time protecting their countries' tax base

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from tax avoidance schemes that utilise these instruments. Derivatives exist in a vast variety and complexity and new forms or combinations of existing forms appear ad hoc as new risk categories emerge and companies seek to invest in or hedge these risks. This very thorough book discusses and analyses taxation issues posed by derivatives used in domestic as well as in cross-border transactions. In great detail the author presents approaches that can be adopted by tax legislators to solve these problems, clarifying her solutions with specific reference to components of the two most important domestic tax systems in relation to derivatives in Europe, those of the United Kingdom and Germany. Examples of derivatives transactions and arbitrage schemes greatly elucidate the nature of derivatives and how they can be effectively taxed. The following aspects of the subject and more are covered: – basic economic concepts in the context of derivatives such as replication, put-call-parity, hedging and leverage; - designing a suitable definition of derivatives in domestic tax law; - achieving coherence in domestic tax rules by applying a 'special regime approach' versus an 'integrative approach' and the distinction of income and capital, equity and debt; - alignment of accounting standards and taxation rules and the application of fair value accounting for tax purposes; - how to tax hedged positions and post-tax hedging schemes; - taxation of structured financial products

and hybrid instruments with focus on bifurcation and integration approaches and the recent BEPS discussion drafts on hybrid mismatch arrangements; - refining the 'beneficial ownership' – concept in domestic law and in tax treaties and an analysis of recent case law; - withholding taxes in the context of domestic and cross-border dividend tax arbitrage schemes; and - tackling derivatives tax arbitrage effectively in anti-avoidance legislation. By providing an in-depth analysis of corporate taxation issues that arise in domestic as well as in cross-border derivatives transactions, this book is not only timely but of lasting value in the day-to-day work of tax lawyers and tax professionals in companies, banks and funds, and is sure to be of interest to government officials, academics and researchers involved with financial instruments taxation.

Lord Leonard Hoffmann remains one of the most important and influential English jurists. Born in South Africa, he came to England as a Rhodes Scholar to study law at the University of Oxford. After graduating from the Bachelor of Civil Law as Vinerian Scholar, he was elected Stowell Civil Law Fellow of University College. There followed an extremely distinguished judicial career, including 14 years as a member of the Judicial Committee of the House of Lords (from 1995 to 2009). In 2009, Lord Hoffmann returned to the Oxford Law Faculty as a Visiting Professor. In this volume, current and past

colleagues of Lord Hoffmann from the University of Oxford examine different aspects of his jurisprudence in diverse areas of private and public law. The contributions are testament to the clarity and creativity of his judicial and extra-judicial writings, to his enduring influence and extraordinary intellectual breadth, and to the respect and affection in which he is held.

This book presents the outcomes of the annual “ Engineering Economics Week – 2020, ” organized by the Russian Union of Industrialists and Entrepreneurs, the Institute of Management and the Institute of Market Problems of the Russian Academy of Sciences (RAS), the South-Russian State Polytechnic University and Samara State University of Economics, and held in online format in May 2020. Focusing on the following topics: - the globalized economy and Russian industrial enterprises: development specifics and international co-operation; - state support for the real sector of the economy; - decisions in production and project management in the context of the digital economy; - big data and big challenges in production networks and systems ; and - economic and social aspects of the innovation management: decision-making and control this book will appeal to scientists, teachers and students (bachelor ’ s, master ’ s and postgraduate) at higher education institutions, economists, specialists at research centers,

managers of industrial enterprises, business professionals, and those at media centers, and development fund and consulting organizations.

Understanding Unfairness in Tax Systems

An Explanation of the Underlying Principles, with Tables and Instructions for Ascertaining the Present Value of Dower and Curtesy Rights, Life Estates, Annuities, Vested and Contingent Remainders, Upon the Northampton, Carlisle, Actuaries, American Experience, American Men Ultimate and Other Tables of Mortality at Various Rates of Interest, with a Brief Analysis of the Inheritance Tax Laws of the Various States and Territories

Tax Law Design and Drafting, Volume 1

Principles of Taxation for Business and Investment Planning 2020 Edition

A Critical Analysis of the Authorised OECD

Approach and Its Implementation in German Tax Law under Specific Consideration of the Challenges Imposed to the PE Concept by the Digitalisation of the Economy

Attribution of Profits to Permanent Establishments

Attribution of Profits to Permanent Establishments:

Issues and Developments The profit attribution to permanent establishments is one of the most controversial topics in international tax law. In recent years it was subject to various changes based on the introduction of the “Authorized OECD Approach” in 2008 and 2010, the outcomes of Final Report on

OECD BEPS Action 7 and the Final Report on “Additional Guidance on the Attribution of Profits to a Permanent Establishment under BEPS Action 7” from 2018 (with the previous Discussion-Drafts).

This publication discusses the most important issues and recent developments related to the attribution of profits to permanent establishments. Starting with an in-depth analysis on the commonalities and differences between the profit attribution provisions in modern double tax treaties (ie Art 7 AOA vs Art 9 OECD/UN Models), it further deals with topics such as profit attribution to PEs and PE exemptions (Art 5 para 4), profit attribution to agency PEs (Art 5 para 5 and 6), and profit attribution to a "significant economic presence" and to market states. This book is based on the outcomes of the presentations and discussions held during the WU Transfer Pricing Symposium that took place in October 2019 at the WU Vienna University of Economics and Business. The authors, apart from providing a theoretical background to the discussed issues, also present case studies that show how certain issues can be approached in practice. Every chapter ends with a summary of the opinions on the issues at stake of representatives of tax administrations, multinationals and tax advisories, which completes this essential practical guideline.

As European Union (EU) Member States seek to counteract base erosion and profit shifting (BEPS)

practices while avoiding new obstacles to the EU's internal market such as double taxation, the credit method, also known as the foreign tax credit, is one of the essential tools in this balancing act, yet it is one that has given rise to various EU law challenges and questions. This invaluable book – the first in-depth study of the EU law constraints on designing the credit method – delineates the EU law boundaries within which the Member States must operate when they implement this method of tax relief. For the first time, the Court of Justice of the European Union (CJEU) cases that may affect, directly or indirectly, the credit method and its main components are systematically identified and analysed in order to extract the legal findings and principles that define the contours within which the Member States can manoeuvre when considering EU-compatible approaches to the credit method. To this end, among others, this book offers: an extensive study of the historical legal developments of the credit method; an overview of the key design features of the credit method, considering the optional, variable components, such as the credit limitation (maximum creditable amount), that tailor it to different legal and policy considerations; an analysis of the legal constraints on the key features of the credit method flowing from CJEU case law on the fundamental freedoms, considering the impact of landmark cases and concepts (e.g., Schumacker,

neutralization); the EU law implications based on the type of credit method (direct, indirect, imputation) and the feature of the credit method (e.g., credit limitation, credit carryforward); and examples to clearly and concisely illustrate the basic operation of the credit method and some of the main calculation and EU law issues. The author's doctoral dissertation, on which the book is based, was awarded the Wolfgang Gassner Science Prize 2020 and the European Doctoral Tax Thesis Award 2020. As a timely, comprehensive and practical study of the relationship between the credit method and EU law, this book will be welcomed by lawyers and other professionals working with taxation matters, as well as by tax policymakers and academics in the fields of international and European tax law.

The crisis of distribution is one of the longest standing and most complicated issues facing human society. Imbued with social, political, historic, and cultural elements, it varies significantly across different countries as a result of all these factors. As an emerging economy which transferred from a planned to a market economy, China has experienced large distribution gaps since it implemented the Reform and Opening-up Policy in the early 1980s, requiring stronger economic law to mitigate and regulate the crisis of distribution. In this second volume, the author analyses crises of distribution from a theoretical perspective and

proposes law and policy solutions. Believing that such crises are a collective result of systematic limitations, the author proposes a theoretical framework of “system – distribution – development” in order to resolve distribution problems and promote economic development. He argues that a crisis of distribution cannot be avoided without coordinated development of economic law and relevant constitutional, civil, and commercial law systems. In addition, it is necessary to differentiate the territories, industries, enterprises, and individuals that constitute such diverse systems. The book should be of keen interest to researchers and students of law, economics, and political science.

The arm's length principle serves as the domestic and international standard to evaluate transfer prices between members of multinational enterprises for tax purposes. The OECD has adopted the arm's length principle in Article 9 of its Model Income Tax Convention in order to ensure that transfer prices between members of multinational enterprises correspond to those that would have been agreed between independent enterprises under comparable circumstances. The arm's length principle provides the legal framework for governments to have their fair share of taxes, and for enterprises to avoid double taxation on their profits. This timely book contains a comparative analysis of the legal basis for the arm's length principle and the contents of the

arm's length rules in US tax law as well as in the OECD Model Tax Convention and Transfer Pricing Guidelines. It includes a thorough review of international case law on transfer pricing from the United States, Canada, Australia, United Kingdom, Germany, France, the Netherlands, Denmark, Sweden, and Norway. The book ends with an analysis of the issues associated with the application of the arm's length principle for multinational enterprises in a global economy.

Conference Proceedings

Transfer Pricing and the Arm's Length Principle in International Tax Law

Principles, Use Cases and Outlook

An Analysis of the Case Law of the CJEU

The Impact of Community Law on Tax

Treaties: Issues and Solutions

Distributive Institutions

This timely work seeks to identify the differences between the domestic procedural rules and principles of an array of EU and non-EU countries and analyse them in the context of European Union law requirements. Specific attention is paid to the impact of State aid rules on procedural law in tax matters, on constitutional law requirements as well as tax treaty law issues. Since customs law is already harmonized in the form of the Community Customs Code, it serves as a starting point to

examine the extent to which harmonized procedural law is possible. Harmonized procedural law is also discussed in the context of a possible future Common Consolidated Corporate Tax Base as well as an EU tax levied at the European Union level.

Study on the question of harmonization of direct taxation among European Community Member States: how Member States must comply with EC Law as they apply their tax treaties, how EC law regulates cross-border tax issues within the Community, and how EC law affects tax treaties between EU Member States and third countries. The book provides expert commentary on 27 leading tax cases from the European Court of Justice, and gives the proposal of EC Model Tax Convention, which combines existing provisions of international tax law with the principles of Community tax law.

The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its

practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research.

Federal Limitations on State and Local Taxation

TAXATION LAW AND PRACTICE

The Jurisprudence of Lord Hoffmann

Current Developments, Relevant Issues and Possible Solutions

Could VAT be the eTax Solution?

These are the papers from the ninth Cambridge Tax Law History Conference, held in July 2018.

In the usual manner, these papers have been selected from an oversupply of proposals for their interest and relevance, and scrutinised and edited to the highest standard for inclusion in this prestigious series. The papers fall within five basic themes. Four papers focus on tax theory: Bentham; social contract and tax

governance; Schumpeter's 'thunder of history'; and the resurgence of the benefits theory. Three involve the history of UK specific interpretational issues: management expenses; anti-avoidance jurisprudence; and identification of professionals. A further three concern specific forms of UK tax on road travel, land and capital gains. One paper considers the formation of HMRC and another explains aspects of nineteenth-century taxation by reference to Jane Austen characters. Four consider aspects of international taxation: development of EU corporate tax policy; history of Dutch tax planning; the important 1942 Canada-US tax treaty; and the 1928 UN model tax treaties on tax evasion. Also included are papers on the effects of WWI on New Zealand income tax and development of anti-tax avoidance rules in China.

These are the papers from the 2012 Cambridge Tax Law History Conference revised and reviewed for publication. The papers include new studies of: income tax law rewrite projects 1914-1956; law and administration in capital allowances 1878- 1950; the 'full amount' in income tax legislation; Sir Josiah Stamp and double income tax; early German income tax treaties and laws concerned with double tax avoidance (1869-1908); the policy of the medicine stamp duty; 'Danegeld' - from Danish tribute to English land tax; religion and charity, a historical perspective; 'Plaintive Glitterati'; a collision of accounting and law, dividends from pre-1914 profits in Australia; the history and

development of the taxation profession in the UK and Australia; an inquiry into Dutch to British Colonial Malacca 1824-1839; the taxation history of China; taxing bachelors in America: 1895-1939; Dutch Tax reform under Napoleon; and the last decade of estate duty. The Publisher and authors have dedicated this volume to the memory of John Tiley, Emeritus Professor of the Law of Taxation at the University of Cambridge, who died as it was going to press. The Cambridge History of Tax conferences were his idea and he was responsible for their planning. He also edited all six volumes in the series.

This book focuses on the impact of technology on taxation and deals with the broad effect of technology on diverse taxation systems. It addresses the highly relevant eTax issue and argues that while VAT may not be the ultimate solution with regard to taxing electronic commerce, it can be demonstrated to be the most effective solution to date. The book analyzes the application and the effectiveness of traditional income tax principles in contradistinction to VAT principles. Taking into account rapidly ameliorating technology, the book next assesses the compatibility between electronic commerce and diverse systems of taxation. Using case studies of Amazon.com and Second Life as well as additional practical examples, the book demonstrates the effectiveness of VAT in respect of electronic commerce and ameliorating technology in the incalculable and borderless realm of

cyberspace.

Most people would agree that tax systems ought to be 'just', and perhaps a great deal more just than they are at present. What is more difficult is to agree on what tax justice is. This book considers a range of different approaches to, and ideas about the nature of tax justice and covers areas such as: - imbalances in international tax arrangements that deprive developing countries of revenues from natural resources and allow wealthy taxpayers to use tax havens; - protests against governments and large business; - attempts to influence policy through more technical means such as the OECD's Base Erosion and Profits Shifting project; - interpersonal matters, such as the ways in which tax systems disadvantage women and minorities; - the application of wider philosophical or economic theories to tax systems. The purpose of the book is not to iron out these underlying differences into a grand theory, but rather to gain a more precise understanding of how and why we disagree about tax justice. In doing so the editors are assisted by a stellar cast of contributors from four continents, with a wide variety of views and experiences but a common interest in this central question of how to agree and disagree about tax justice. This is, of course, not only an intellectual exercise but also a necessary precursor to achieving real-world change.

Money-Saving Strategies for the Serious Investor

The Urgent Need for an International Tax

Regime Based on Unitary Tax Principles : a Study of Unitary Taxation as a Solution to the Ills of the Current System of Taxing MNEs, and as a Remedy for Developing Countries' Tax Struggles

Optimization of Organization And Legal Solutions Concerning Public Revenues And Expenditures in Public Interest

Digest of American Income Tax Cases

Questions and Suggested Solutions

Global Transfer Pricing Solutions

Principles of Taxation for Business and Investment Planning, by Jones and Rhoades-Catanach, is a different approach to the study of taxation than the traditional tax return preparation approach. This book teaches students to recognize the role taxes play in business and investment decisions. In addition, the book presents the general role of taxation and its implications across all taxpaying entities before discussing the details relevant to specific entities. This approach allows students to really grasp the fundamental concepts that are the foundation for specific tax rules. The benefit is that the students will understand the framework of the tax system, even though specific tax rules and regulations change from year to year.

This book is the first academic contribution that deals with international taxation of income sources from sports events. Using an interdisciplinary approach, with in-depth analysis of both sports law and

international tax law, it is notably the first academic work to conduct a thorough analysis in the fields of international taxation of eSports, sports betting as well as illegal/unlawful income sources that may be obtained in relation to a sporting event, such as kickback payments. After describing the general methodologies of income tax and VAT from an international standpoint, defining key terms such as 'eSports' and 'bidding procedure', the book examines in detail the taxation of the services that are rendered and the goods that are sold, thereby the income obtained, in relation to an international sports event from both income tax and VAT perspectives. Also analysed are government funding in the sports sector, along with its taxation modalities, as well as specific tax exemption regulations enacted for the purposes of mega sporting events. Highlighting the absence of an acceptable level of certainty in the field of taxation of international sports events, the work makes pertinent suggestions as to the future of international sporting event taxation law. With international appeal, this comprehensive book constitutes essential reading for tax and sports law scholars.

Time itself creates advantages and disadvantages in the field of taxation. The timing of the recognition of income and expenses for tax purposes has two main implications: firstly, for the timing of the collection of tax, and secondly, for the question of quantification,

i.e., how to ensure that the difference between the timing of the recognition of income or expenses, as opposed to the respective dates on which the amounts are actually received or paid, does not distort the determination of the amount of chargeable income. The time component is a weapon in the confrontation between the opposing motivations of the taxpayers and the tax authorities. In any given fiscal year, taxpayers seek to present a minimal picture of their chargeable income, by "deferring" the recognition of income or "advancing" the recognition of expenses. As opposed to this, the tax authorities adopt the opposite strategy: maximizing taxable "profit" in any given year. This book critically examines the various approaches that have been adopted in the tax systems in the UK, the US and Israel in relation to the timing of income recognition and expenses for tax purposes. It suggests an innovative tax model that identifies the advantages that arise to the taxpayer as a result of the differences between the timing of the recognition of income and expenses, and the timing of the receipt of the revenue or the payment of a liability, and taxes only that advantage.

This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the principles governing direct and indirect taxation, to explanation of the implementation

and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field.

Procedural Rules in Tax Law in the Context of European Union and Domestic Law

Global Perspectives on E-commerce Taxation Law

Studies in the History of Tax Law, Volume 6

eCommerce and the Effects of Technology on Taxation

Global Perspectives on E-Commerce Taxation Law

Tax Law and Digitalization: The New Frontier for Government and Business