

Taxation Policy And Practice 2014 15 21st Edition

Ethical Problems in Federal Tax Practice provides clear explanations of the relevant rules and regulations that apply to tax lawyers and organizes the materials by the various functions a lawyer serves: litigator, advisor and counselor. This is the only casebook currently available for law courses on professional responsibility in tax practice. Look for these key features in the new edition: New chapter on international tax practice Effect of technology innovations, e.g., email and social media, on ethical tax practice, including issues such as ethical advertising and solicitation, outsourcing and fee sharing Changes to Circular 230, the document governing practice before the IRS

New developments in socio-economics aid in increased productivity of manufacturing. These advances result in long-term improvement of competitiveness and innovation. The Handbook of Research on Policies and Practices for Sustainable Economic Growth and Regional Development is an essential reference publication for the latest scholarly information on the role of socio-economics in sustainable development initiatives. Featuring coverage on a variety of topics and perspectives including social economy innovation, cultural management, and social networking, this publication is ideally designed for researchers, policy makers, and academicians seeking current research on different determining factors of social consequences resulting from economic crisis.

A successful office will implement operating procedures that establish and validate our tax knowledge and be compliant with Circular 230 while Safeguarding the Taxpayer. This book is loaded with samples you can start using right away to build

a foundation and routine that will comply with Circular 230 'Best Practices' for your tax office. We will provide you with a two-fold strategy: (1) The ready to use forms, samples and policies and (2) The areas of Circular 230 you will be complying with by using these tools. Learn exactly what the IRS expects you to have in place to meet their expectations of 'Best Practices', 'Standards of Practice', 'Professional Responsibility' and 'Professional Conduct'. Purchase of this book includes a flash drive of the ready-made forms, lists, policies and procedures so you can get started right away!

Analysis of notion, roots und measures of treaty abuse The OECD initiative on Base Erosion and Profit Shifting has put the issue of treaty abuse and the means to counter it on top of the global political agenda. Preventing treaty abuse is therefore currently one of the most debated topics in international tax law. Diverging national legal traditions in combatting abuse both under domestic and tax treaty law have led to a globally diversified legal framework in this respect and make the OECD's agenda to harmonize these attempts even more challenging. The aim of this book is to analyze the notion of treaty abuse, its historical roots and the measures to counter it. The book's topics cover a wide range of both policy and legal issues. The contributions' main focus lies on analyzing the proposals put forward by the OECD in BEPS action items 6 and 7. In addition, this book analyzes the lessons which can be learnt from the US tax treaty policy and elaborates on the effects the intensified fight against treaty abuse will have from a Non-OECD member state perspective. Also EU law is taken into account and the question raised which impact the fundamental freedoms might have on the development of new anti-avoidance rules. Finally the relation between domestic and treaty based anti-avoidance is analyzed in great detail, identifying the methodical problems of ensuring a sound and abuse safe

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legal framework. With this book, the authors and editors hope to contribute to the discussion on selected issues of preventing treaty abuse and the challenges they present to policy makers, judges, tax administrations and tax advisers.

Financing Public Schools

An Economic, Social and Cultural Rights Perspective

A Global and Local Outlook

The Theory and Practice of Tax Reform in Developing Countries

Law & Practice 2014-15 Edition

OECD Tax Policy Studies The Role and Design of Net Wealth Taxes in the OECD

TaxationPolicy and PracticeFinancing Public

SchoolsTheory, Policy, and PracticeRoutledge

Study on tax reform from basic economic principles with emphasis to guidelines for a practical tax reform for Pakistan.

WIDE COVERAGE: The book covers the major areas of Hong Kong taxation—Property Tax, Salaries Tax, Profits Tax, Personal Assessment and Stamp Duty. It explains the principles and practice of taxation law with relevant tax cases, Board of Review decisions and contains numerous practical examples. The current edition includes the 2014–15 budget changes and the latest developments in taxation. **DISTINGUISHED AUTHORSHIP:** Originally written by David Flux, the book is updated annually by experienced tax professionals of KPMG, an international network of member firms offering audit, tax and advisory services. **CONCISENESS:** The text is written in a clear and concise manner. Technical jargon is kept to a

minimum. **QUICK AND EASY REFERENCE:** Court cases, Board of Review decisions and relevant sections of the Inland Revenue Ordinance, Inland Revenue Rule and Stamp Duty Ordinance are indexed for quick and easy reference.

These comprehensive practice sets are designed to be completed after covering related materials on tax preparation software, such as H&R Block at Home, to complete tax forms and instructions. These practice sets provide a realistic and challenging experience to accompany the text. Separate solutions are available for your grading convenience.

2017 International Economics Conference in Sibiu (IECS)

Handbook of Tobacco Taxation

Inequality and Fiscal Policy

Environmental Border Tax Adjustments and International Trade Law

Experiences From Around the World

2014 International Conference on Social Science and and Environment Protection (SSEP2014)

The sizeable increase in income inequality experienced in advanced economies and many parts of the world since the 1990s and the severe consequences of the global economic and financial crisis have brought distributional issues to the top of the policy agenda. The challenge for many governments is to address concerns over rising inequality while simultaneously promoting economic efficiency and more robust economic growth. The book delves into this discussion by analyzing fiscal policy and its link with inequality. Fiscal policy is the

government's most powerful tool for addressing inequality. It affects households 'consumption directly (through taxes and transfers) and indirectly (via incentives for work and production and the provision of public goods and individual services such as education and health). An important message of the book is that growth and equity are not necessarily at odds; with the appropriate mix of policy instruments and careful policy design, countries can in many cases achieve better distributional outcomes and improve economic efficiency. Country studies (on the Netherlands, China, India, Republic of Congo, and Brazil) demonstrate the diversity of challenges across countries and their differing capacity to use fiscal policy for redistribution. The analysis presented in the book builds on and extends work done at the IMF, and also includes contributions from leading academics.

"Debates about the optimal structure for tax policies and tax rates hardly cease among public, policy, or academic audiences. These have only grown more heated in the United States as the gap between incomes of the wealthiest 1 percent and the rest of the population continue to diverge. Tax research perhaps has not fully kept pace with the relentless demand of various interests to adjust tax policy. Nonetheless, specialists in the economics of tax policy in recent years have profited from advances in economic theory, econometric measurements, and data quality and access that are beginning to allow a greater consensus on what are the real effects of tax policy and how government levies affect individuals and businesses. The volume edited by Professors Auerbach and Smetters represents an attempt to reduce the lag between the conduct of research on tax issues and its transmission to a broader

public. The contributions would explore highly topical issues such as the effects of income tax changes on economic growth, the potential effects of capping certain tax expenditures, the economics of adjusted business tax policy, and environmental tax options. Other essays would investigate perennially important themes such as the conduct of tax administration, the growing role of the tax system on education policy, tax policy toward low-income families, capital gains and estate taxation, and tax policy for retirement savings. A final paper would examine three different options for fundamental tax reform"--

This book explores destitution from the perspective of International Human Rights Law and, more specifically, Economic, Social and Cultural Rights. The experience of destitution correlates to the non-realisation of a range of economic, social and cultural rights. However, destitution has not been defined from this perspective. Consequently, the nexus between destitution and the denial of economic, social and cultural rights remains unrecognised within academia and policy and practice. This book expressly addresses this issue and in so doing renders the nexus between destitution and the non-realisation of these rights visible. The book proposes a new human-rights-based definition of destitution, composed of two parts. The rights which must be realised- the component rights - and the level of realisation of these rights which must be met - the destitution threshold - to avoid destitution. This human rights-based understanding of destitution is then applied to a UK case study to highlight the relationship between government policy and destitution, to illustrate how destitution manifests itself, and to make recommendations - founded upon engendering the

realisation of economic, social and cultural rights – aimed towards addressing destitution. This book will have global and cross-sectoral appeal to anti-poverty advocates, policy makers, as well as to researchers, academics and students in the fields of human rights law, poverty studies, and social policy.

Since the 1970s, globalization has created an economic environment of interdependency between nations. Now, many countries in European and the MENA (Middle East and Northern Africa) regions must grapple with the need to increase public revenue while maneuvering through a global “race-to-the-bottom” tax competition. The Handbook of Research on Public Finance in Europe and the MENA Region explores economic development and public finance by providing critical insight into the use of public finance and policy and illuminating the intricacies of these topics through discussion of theory, empirical work, and policy objectives. This book is ideally designed for business professionals, policy makers, financiers, students and researchers in the fields of public policy and economics.

Tax Sovereignty in the BEPS Era

Fostering Environmental Protection

principles, policy and practice

The economics of taxation

International Human Rights Law and Destitution

The Green Market Transition

Financing Public Schools moves beyond the basics of financing public elementary and secondary education to explore the historical, philosophical, and legal underpinnings of a viable public school system.

Coverage includes the operational aspects of school finance, including issues regarding teacher salaries and

pensions, budgeting for instructional programs, school transportation, and risk management. Diving deeper than other school finance books, the authors explore the political framework within which schools must function, discuss the privatization of education and its effects on public schools, offer perspectives regarding education as an investment in human capital, and expertly explain complex financial and economic issues. This comprehensive text provides the tools to apply the many and varied fiscal concepts and practices that are essential for aspiring public school administrators who aim to provide responsible stewardship for their students. Special Features: "Definitional Boxes" and "Key Terms" throughout chapters enhance understanding of difficult concepts. Coverage of legal, political, and historical issues provides a broader context and more complex understanding of school finance. Offers in-depth exploration of business management of financial resources, including fiscal accounting, school facilities, school transportation, financing with debt, and the nuances of school budgeting techniques.

The most widely used UK University tax textbook. Fully updated each year with all the latest rule changes (now for 2020/21 tax year), this book continues to provide coverage of the UK's tax system as it has for 27 years. The OECD's Base Erosion and Profit Shifting (BEPS) project promises to make effective inroads into the much criticized corporate tax strategy known as aggressive transfer pricing, whereby the profitability of subsidiaries in different jurisdictions is "managed" via mispricing with the intent of minimizing the corporation's overall tax

burden. Although the OECD BEPS project is an ongoing endeavor, its accomplishments to date and developing trends are discernible. This book, including contributions by outstanding and renowned transfer pricing experts both from practice and academia, analyses these trends, and proposes reforms which would ensure that transfer pricing outcomes are better aligned with economic activities and value creation, which achieves a more equitable distribution of profits among different countries. Each chapter is dedicated to specific sections of the OECD's BEPS Action Plan. Among the topics and issues covered are the following: – arm's length principle and its ongoing development; – allocation of risk and recharacterization; – intangibles (both license model and cost contribution arrangements); – interest deductions and intra-group financing; – low value-adding services; – commissionaire arrangements and low-risk distributors; – attribution of profits to permanent establishments; – documentation requirements (including Country-by-Country Reporting). Within these topics, measures to identify the commercial and financial relationships inside multinational enterprises, to accurately delineate actual transactions, as well as guidance on defining risk and its allocation among entities of a multinational enterprise are discussed. The book is based on papers presented and discussed at the first Global Transfer Pricing Conference hosted in February 2016 by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). The most up-to-date and thorough consideration of transfer pricing yet published, this book

will prove invaluable for all parties currently facing questions related to transfer pricing in a post-BEPS world, especially those in charge of finding an ideal answer to them: academics, practitioners (including in-house and advisory counsel), international organizations, CEOs and CFOs of multinational enterprises, and government officials who are tax and transfer pricing experts.

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.

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Ethical Problems in Federal Tax Practice

This report examines the role and design of net
wealth taxes in OECD countries.

Knowledge management is far-reaching. It can
dramatically reduce costs such as costs of office
work repetition, human resource retirement,
information reuse, etc. Rather than "reinventing the
wheel" and having it be a costly and inefficient
activity, systematic reuse of knowledge can show
substantial cost benefits immediately. This book
shows how to develop process-oriented
methodologies, covers both interorganizational and
enterprises models, discusses how knowledge
management can dramatically reduce costs and

increase speed of response, presents a wide range of quantitative methods applied to various knowledge engineering problems, and offers several graphical presentations of models and processes. Academicians and practitioners in the area of knowledge management and engineering, especially managers in industries will find this book useful. The material might also be useful in knowledge management graduate studies.

The Law and Practice of Trademark Transactions is a comprehensive analysis of the law governing trademark transactions in a variety of legal and business contexts, and from a range of jurisdictional and cross-border perspectives. After mapping out the international legal framework applicable to trademark transactions, the book provides an analysis of important strategic considerations, including: tax strategies; valuation; portfolio splitting; registration of security interests; choice-of-law clauses; trademark coexistence agreements, and dispute resolution mechanisms. Key features include:

- A comprehensive overview of legal and policy-related issues
- A blend of approaches underpinning strategic considerations with analytical rigour
- Regional coverage of the key characteristics of trademark transactions in a range of jurisdictions
- Authorship from renowned trademark experts

Practitioners advising trademark owners, including trademark attorneys, will find this book to be an

invaluable resource for their practice, particularly where cross-border issues arise. It will also be a key reference point for scholars working in the field. This book covers a broad range of the most challenging topics in US international taxation laws before breaking into separate discussions of the issues related to both inbound and outbound taxes. Real examples and selected seminal cases are analysed at the end of each chapter to simplify even the most abstract tax provisions. Practitioners, academics, and advanced students specializing in specific areas of international finance will welcome this comprehensive overview of the US tax system's international laws.

Theory and Practice

Policy and Practice

The Ethics of Tax Competition

International Tax Policy and Double Tax Treaties

The Sustainable Development Goals as Business Opportunities

Theory, Policy, and Practice

This conference promises to be both informative and stimulating with a wonderful program.

Delegates will have a wide range of sessions to choose from and will have a difficult time choosing which session to attend. The program consists of invited sessions, technical workshops and discussions covering a wide range of topics in social science including communication, culture,

economics, education, finance, law, management, politics, psychology and society. This rich program provides all attendees with the opportunities to meet and interact with one another. We hope that your experience with SSEP2014 is a fruitful and long lasting one. The Paris Agreement's key objective is the strengthening of the global response to climate change by transitioning the world to an increasingly green economy. In this book, environmental tax and climate law experts examine carbon taxes energy subsidies, and support schemes for carbon and energy policies. Chapters reflect on the underlying policy dynamics and the constraints of various fiscal measures, and consider the harmonisation of smart instrument mixes.

The way that nation states design their tax systems impacts the sharing of resources and wealth within and across societies. To date, wealthy countries have made tax policy design and coordination choices which allow them to claim more than they are justifiably entitled to from the global economy. In *Tax Cooperation in an Unjust World*, Allison Christians and Laurens van Apeldoorn show how this presently accepted reality both facilitates and feeds off continued human suffering, and therefore violates conceptions of international distributive

justice. They examine two principles that govern tax cooperation across states, and explain how the current international tax order impedes their realization. They then show how states could work toward fulfilling the principles and building a fairer international tax system via incremental yet effective adaptation of key international tax norms and rules.

A guide to the latest theoretical developments in macroprudential policy, the newest tool in central banking policymaking circles.

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

Best Practices for the Tax Office

International Aspects of the US Taxation System

Energy Tax Policy

The Law and Practice of Trademark Transactions

Rethinking "Harmful" Tax Competition in a
Global Context

This timely book brings clarity to the debate on the new legal phenomenon of environmental border tax adjustments. It will help form a better understanding of the role and limits these taxes have on environmental policies in combating global environmental challenges, such as climate change.

This proceedings volume provides current

research on emerging issues in business, economics and finance in the global economy with particular emphasis on Eastern Europe. Featuring selected papers from the 2017 International Economics Conference in Sibiu (IECS) organized by the Lucian Blaga University of Sibiu, Romania, the contributing chapters consider new business models, theories, practices and instruments from advanced and emerging economies in the context of recent global trends. After over 20 years of increasing openness and liberation of the world economy, recent events in regions such as Europe, USA and Asia have created challenges to the idea of globalization and integration. There is a delay between the real-world economic changes and the reflection of such changes in the economic research literature. The 2017 IECS conference and the enclosed papers aim to fill this gap in the study of globalization, covering diverse topics such as business administration, sustainability, corporate social responsibility, finance, accounting, tourism and business informatics. Simplicity in taxation has considerable potential advantages. However, attempts to simplify tax systems are only likely to be successful and enduring if they take account of the reasons why taxation is complex.

There are strong pressures on tax systems to accommodate a range of important factors, as well as complex and changing national and international environments within which modern tax systems have to operate. This book explores the experiences of simplification in a range of countries and jurisdictions. The authors analyse a range of manifestations of simplification, including tax systems, tax law, taxpayer communications and tax administration. They also review the longer term or more fundamental approaches to simplification, suggesting that in order to strike the optimum balance between simplicity and the aims of a tax system in terms of efficiency and equity, a range of complex environmental factors must all be taken into account. With chapters reflecting on experiences from Australia, China, Canada, Malaysia, New Zealand, Russia, South Africa, Thailand, Turkey, the UK and the US, the authors illustrate differences between jurisdictions and the changing environment in which they operate. This book addresses the crucial balance between simplicity and the other objectives of tax design and reform, and suggests that reformers of the tax system should include simplicity as one of the key evaluators of any design or reform proposal.

This comprehensive book adopts a nuanced yet straightforward approach to analysing the complex phenomenon of international tax competition. Using the ongoing international efforts of the Organisation for Economic Co-operation and Development (OECD) and the European Union (EU) as a basis for its analysis, it explores the mixed effects of tax competition and offers an effective approach that takes account of the asymmetrical global context.

***Emerging Issues in the Global Economy
Catching Capital
Taxation***

***An Introduction to Principles and
Application***

Practice Sets for for

***Hoffman/Raabe/Smith/Maloney's South-
Western Federal Taxation 2014:
Corporations, Partnerships, Estates and
Trusts, 37th***

The face of development has changed, with diverse stakeholders involved – and implicated – in what are more and more seen as global and interlinked concerns. At the same time, there is an urgent need to mobilise unprecedented resources to achieve the ambitious Sustainable Development Goals ...

Rich people stash away trillions of dollars in tax havens like Switzerland, the Cayman Islands, or Singapore. Multinational corporations shift their profits to low-tax

jurisdictions like Ireland or Panama to avoid paying tax. Recent stories in the media about Apple, Google, Starbucks, and Fiat are just the tip of the iceberg. There is hardly any multinational today that respects not just the letter but also the spirit of tax laws. All this becomes possible due to tax competition, with countries strategically designing fiscal policy to attract capital from abroad. The loopholes in national tax regimes that tax competition generates and exploits draw into question political economic life as we presently know it. They undermine the fiscal autonomy of political communities and contribute to rising inequalities in income and wealth. Building on a careful analysis of the ethical challenges raised by a world of tax competition, this book puts forward a normative and institutional framework to regulate the practice. In short, individuals and corporations should pay tax in the jurisdictions of which they are members, where this membership can come in degrees. Moreover, the strategic tax setting of states should be limited in important ways. An International Tax Organisation (ITO) should be created to enforce the principles of tax justice. The author defends this call for reform against two important objections. First, Dietsch refutes the suggestion that regulating tax competition is inefficient. Second, he argues that regulation of this sort, rather than representing a constraint on national sovereignty, in fact turns out to be a requirement of sovereignty in a global economy. The book closes with a series of reflections on the obligations that the beneficiaries of tax competition have towards the losers both prior to any institutional reform as well as in its

aftermath.

The recent relaunch of the European Commission's Common Consolidated Corporate Tax Base (CCCTB) project promises a sorely needed leap forward in the harmonization of the rules by which companies calculate their taxable profits. In particular, the initiative hopes to remedy the severe barrier to cross-border business caused by the 'the accounting Tower of Babel' by which companies' tax bases are determined under national law. This thorough analysis and commentary covers the influence of accounting rules on tax, considering both generally accepted standards – international accounting standards (IAS) and international financial reporting standards (IFRS) – and EU Directive 2013/34. Three introductory chapters usher in detailed comparative overviews of the effect of these rules on taxation in nine EU Member States as well as in two other major EU trading partners, the United States and Brazil. Fully explaining the remarkable recent improvement in the comparability of accounts that represent favourable preconditions for creating a single market for financial services within the EU, this book covers every relevant detail, including the following and much more: – criterion of evaluation of alternative fixed assets based on revaluated amounts; – criterion based on fair value; – provisions applicable to income statements, notes, reports, and financial statements; – rules applicable to the publication of documents; – transparency in payments to governments; – dispositions on exemptions; – hierarchy of general provisions and principles; – balance sheet and profit and loss account; – simplifications for

small and medium-sized enterprises (SMEs); – system of creditors’ protection; and – protection of investors’ interests. This book is a peerless explication of the taxation choices granted to Member States under IAS/IFRS and EU Directive 2013/34 and how they will be affected by ongoing Commission initiatives. Because relevant, timely, reliable, and comparable information assumes a leading role in protecting the interests of investors, creditors, and other stakeholders, as well as in ensuring that all operators act on a level playing field under equal conditions, the analysis presented here is of immeasurable value to lawyers, business persons, and officials concerned with taxation, not only in Europe but anywhere within the reach of international trade.

The power of a country to freely design its tax system is generally understood to be an integral feature of sovereignty. However, as an inevitable result of globalization and income mobility, one country’s exercise of tax sovereignty often overlaps, interferes with, or even impedes that of another. In this collection of essays, internationally respected practitioners and academics reveal how the OECD’s Base Erosion and Profit Shifting (BEPS) initiative, although a major step in the right direction, is insufficient to resolve the tax sovereignty paradox. Each contribution deals with different facets of a single topic: How tax sovereignty is shaped in a post-BEPS world. The contributors provide in-depth analysis of such relevant issues as the following: Why multilateral cooperation and soft law consensus are the preferred solutions to a loss of autonomy over national tax policy; – how digital commerce has upended traditional notions of

source and residence; – why residence and source continue to be the two essential building blocks of tax sovereignty and the backbone of the international tax system; – how developing countries can take advantage of the new international tax architecture to ensure that their voices are truly shaping the standards; and – transfer pricing reform. Collectively, the authors provide an authoritative commentary on the necessary preconditions for exercising the power to tax in today's world. Their perspectives and recommendations will prove of great value to all policymakers, legislators, practitioners, and academics in the international taxation arena.

Preventing Treaty Abuse

Model Rules of Professional Conduct

Knowledge Engineering

Transfer Pricing in a Post-BEPS World

Macroprudential Policy and Practice

The Economics of Tax Policy

A number of energy tax provisions expired at the end of 2014. Expired provisions include those that support renewable electricity (the production tax credit (PTC)), provisions that support energy efficiency in both residential and commercial buildings, and tax credits for certain biofuels and other alternative fuels. Like the 113th Congress, the 114th Congress may choose to address expired energy tax provisions. The Tax Increase Prevention Act (P.L. 113–295), enacted

late in the 113th Congress, temporarily extended, through 2014, most expired energy tax provisions. Energy tax policy may also be considered as part of comprehensive tax reform legislation in the 114th Congress. A base-broadening approach to tax reform might consider the elimination of various energy tax expenditures in conjunction with a reduction in overall tax rates. This was the approach taken in the Tax Reform Act of 2014 (H.R. 1), introduced late in the 113th Congress by then-Chairman of the House Ways and Means Committee, Dave Camp. Alternative revenue sources, such as a carbon tax, may also be evaluated as part of the tax reform process. The Obama Administration has also proposed a number of changes to energy tax policy as part of its annual budget proposal. In the past, the Administration has proposed repealing a number of existing tax incentives for fossil fuels, while providing new or expanded incentives for alternative and advanced technology vehicles, renewable electricity, energy efficiency, and advanced energy manufacturing. Energy tax policy involves the use of one of the government's main fiscal instruments, taxes (both as an incentive and as a disincentive) to alter the allocation or

configuration of energy resources and their use. In theory, energy taxes and subsidies, like tax policy instruments in general, are intended either to correct a problem or distortion in the energy markets or to achieve some economic (efficiency, equity, or even macroeconomic) objective. The economic rationale for government intervention in energy markets is commonly based on the government's perceived ability to correct for market failures. Market failures, such as externalities, principal-agent problems, and informational asymmetries, result in an economically inefficient allocation of resources—in which society does not maximize well-being. To correct for these market failures governments can utilize several policy options, including taxes, subsidies, and regulation, in an effort to achieve policy goals. In practice, energy tax policy in the United States is made in a political setting, determined by fiscal dictates and the views and interests of the key players in this setting, including policy makers, special interest groups, and academic scholars. As a result, enacted tax policy embodies compromises between economic and political goals, which could either mitigate or compound existing distortions.

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. This 2015 OECD Economic Survey of Ireland examines recent economic developments, policies and prospects. The special chapter covers inclusive growth. The Routledge Companion to Accounting History presents a single-volume synthesis of research in this expanding field, exploring and analysing accounting from ancient civilizations to the modern day. No longer perceived as the narrow study of how a mysterious technique was used in past, the scope of accounting history has

widened substantially. This revised and updated volume moves beyond the history of accounting technologies, accounting theories and practices and the accountants who applied them. Expert contributors from around the world explore the interfaces between accounting and the economy, society, culture and the polity.

Accounting history is shown to offer important insights into such disparate phenomena as the evolution of capitalism, control of labour, gender and family relationships, racial exploitation, the operation of religious organisations, and the functioning of the state. Illuminating the foundation and development of accounting systems, this updated, classic book opens the field to a new generation of accounting scholars and historians around the world.

Issues in the 114th Congress

The Routledge Companion to Accounting
History

Practical Policies and Procedures Toolkit

Tax Cooperation in an Unjust World

The Regulation of Tax Competition

Handbook of Research on Policies and

Practices for Sustainable Economic Growth
and Regional Development