



E Alert Customs And International Taxation

JR Anderson



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OECD/G20 Base Erosion and Profit Shifting Project Tax Challenges Arising from Digitalisation - Interim Report 2018 Inclusive Framework on BEPS OECD,2018-03-16 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

International tax law in the italian legal system Roberto Baggio,Loris Tosi,2023-08-08 This first English language edition of International Tax Law in the Italian Legal System is intended for students of university courses taught in English and for professionals companies teachers and operators in general who both in Italy and abroad for various reasons work business study research need an easy to use English language tool to understand the Italian tax regulations governing transnational relations and phenomena The volume provides a treatment of the key topics in international tax and examines international taxation through the prism of Italian domestic law The book is divided into two parts The first provides a systematic overview of the sources of international tax law and their interpretation including a specific review of the main aspects of European tax law The second part analyses the domestic rules concerning the taxation of the income of residents and non residents the domestic rules to combat international tax avoidance and evasion the territoriality of VAT and the taxation of international trade for the purposes of this tax and finally the main institutions of customs law

AALL Directory and Handbook American Association of Law Libraries,2002

Essays on International Taxation Dhruv Sanghavi,2020-05-06 Fiscally transparent entities and tax treaty eligibility Shefali Goradia Triangular cases the neglected problem in tax treaty law Michael Lang Can tax treaty entitlement provisions for hybrid entities be refined Dhruv Sanghavi Non discrimination provisions in tax treaties Ajay Vohra Two to tango a dance of substance and form Bijal Ajinkya Deconstructing Principal Purpose Test under Article 7 of MLI Mukesh Butani Preventing treaty abuse in the context of multilateral instrument Dinesh Kanabar and Saurabh Shah Taxation of digital economy the journey India and across the world Daksha Baxi Digitalisation of the economy Our perspective on the OECD s Unified Approach Vikram Chand Reflections on the 2019 OECD proposal on Pillar One Guglielmo Maisto Implementation of BEPS and Amendments to Section 9 Radhakishan Rawal Public international law object and purpose MLI BEPS and the OECD Model Tax Convention Clive M Baxter Tax laws through a constitutional prism Arvind P Datar Tax policy as a tool to enable impact investment and improve CSR targeting Meyyappan Nagappan and Nehal Binani Tax system design an analysis of some design choices made by the Indian Income Tax Act 1961 Shreya Rao Through the looking glass resolving tax disputes by arbitration under a bilateral investment treaty H David Rosenbloom

Tax Notes International ,2003

Taxation ,2002

Comparative Income Taxation Hugh J Ault,Brian J. Arnold,Graeme S. Cooper,2025-03-14 Comparative Income Taxation A Structural Analysis Fifth Edition Edited by Hugh J Ault Brian J Arnold taxation of corporations and their shareholders corporate organization and restructuring taxation of partnerships residence and source taxation controlled foreign company rules restrictions on the

deduction of interest courts dealing with tax matters and effects of tax treaties In addition to the updating of the entire book several new topics including the treatment of hybrid mismatch arrangements Pillar One the 15% Pillar Two Global Minimum Tax and digital services taxes have been added This new edition of a classic source of information and analysis for students professors researchers tax practitioners and tax policy officials on the different ways that countries design their income tax systems will be widely welcomed by the international tax community

Modern Tools for Fraud Detection: Insights from the V4 and Ukraine Iryna Chuy, Vilmos Lakatos, Piotr Luty, 2025-05-22 This book highlights the lessons learned from the V4 countries and Ukraine offering a comparative perspective on regulatory frameworks enforcement mechanisms and technological advancements in fraud detection Each chapter examines a specific aspect of fraud detection offering theoretical insights empirical research and case studies that illustrate both the challenges and best practices in combating fraudulent activities Chapter 1 explores the role of artificial intelligence AI in tax fraud detection Chapter 2 investigates tax security and its vulnerabilities In Chapter 3 the author focuses on occupational fraud a major issue affecting both private and public sectors Chapter 4 scrutinizes creative accounting practices a deceitful technique used by businesses to manipulate financial statements Chapter 5 studies Ukraine's regulatory framework the war's effects on financial reporting and the barriers to achieving accounting transparency In Chapter 6 the author addresses the controversial issue of bank account blocking by tax authorities Chapters 7 and 8 explore VAT fraud particularly carousel fraud one of the most damaging types of tax fraud in the EU Chapter 9 shifts the focus to corporate anti corruption efforts through non financial reporting Chapter 10 provides recommendations for fighting corruption CIT fraud PIT fraud VAT fraud money laundering and using AI and modern tools for preventing fraud By bringing together academic research policy analysis and real world case studies this book aims to bridge the gap between theory and practice in fraud detection

U.S. International Taxation, 1997 *The Journal of International Taxation*, 1999 **Periodicals in Print, Australia, New Zealand & the South Pacific**, 1996 Federal Register, 2005 **Tax Justice and Global Inequality** Krishen Mehta, Esther Shubert, Erika Dayle Siu, 2020-10-29 In the wake of the Panama Papers scandal and similar leaks tax havens are now firmly in the spotlight Today roughly half of all global trade still passes through tax haven jurisdictions costing millions in lost revenue to countries around the world Such practices affect all of us but are most keenly felt by poorer people in developing countries where unfair tax practices have become a major obstacle to development and which have allowed multinational corporations to continue to exploit developing economies This collection argues that for developing countries to achieve social justice and lasting prosperity they must take control of their own tax destinies and that this will also be crucial to achieving the Sustainable Development Goals Covering such topics as natural resource management representation in global tax institutions and effective strategies for building and protecting tax bases the collection brings together expertise from a variety of countries and disciplines It explores the options available to developing countries and provides a basis for concerted action by tax authorities policy makers

academics and civil society experts to design tax systems that can sustain a just society **Accountancy** ,2001 *Prentice Hall Finance and Accounting Internet Guide* Brenda J. Mizgorski,1999 Now you can gain instant access to the most powerful time and effort saving tools ever created for accounting and financial professionals **Bulletin for International Fiscal Documentation** ,2002 Legal Newsletters in Print ,2005 International Tax Treaties of All Nations, Series B Walter H. Diamond,Dorothy B. Diamond,1978 **Lok Sabha Debates** India. Parliament. Lok Sabha,2001 American Economist ,1924

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