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Jurisdiction to Tax Corporate Income Pursuant to the Presumptive Benefit Principle

Principle - Eva Escribano 2019-05-10

Jurisdiction to Tax Corporate Income Pursuant to the Presumptive Benefit Principle intends to demonstrate that the profit shifting phenomenon (i.e., the ability of companies to book their profits in jurisdictions other than those that host their economic activities) is real, severe, undesirable, and above all, the natural consequence of both the preservation of three fundamental paradigms that have historically underlain corporate income taxes and their precise legal configuration. In view of this, the book submits a number of proposals in relation to the aforementioned paradigms and in the light of the suggested “presumptive benefit principle” so as to counteract profit shifting risks and thus attain a more equitable allocation of taxing rights among States. This PhD thesis obtained the prestigious European Academic Tax Thesis Award 2018 granted by the European

Commission and the European Association of Tax Law Professors. What’s in this book: This book provides a disruptive discourse on tax sovereignty in the field of corporate income taxation that endeavors to escape from long-standing tax policy tendencies and prejudices while considering the challenges posed by a globalized (and increasingly digitalized) economy. In particular, the book offers an innovative perspective on certain deep-rooted paradigms historically underlying corporate income taxation: tax treatment of related parties within a corporate group along with the arm’s-length standard; corporate tax residence standards; and definition of source for corporate income tax purposes, with a particular emphasis on the permanent establishment concept. The book explores their respective origins, supposed tax policy rationales, structural problems and interactions; ultimately showing how the way tax jurisdiction is currently defined through them inherently tends to trigger profit shifting

outcomes. In view of the conclusions of the study, the author suggests the use of a new version of the traditional benefit principle (the “presumptive benefit principle”) that would contribute to address the profit shifting phenomenon while serving as a practical guideline to achieve a more equitable allocation of taxing rights among jurisdictions. Finally, the book submits a number of proposals inspired by the aforementioned guideline that aspire to strike a balance between equity, effectiveness and technical feasibility. They include a new corporate tax residence test and, most notably, a proposal on a new remote-sales permanent establishment. How this will help you: With its case study (based on the Apple group) empirically demonstrating the existence of the profit shifting phenomenon, its clearly documented exposure of the reasons why traditional corporate income tax regimes systematically give rise to these outcomes, its new tax policy guideline and its proposals for

reform, this book makes a significant contribution to current tax policy discussions concerning corporate income taxation in cross-border scenarios. It will be warmly welcomed by all concerned—policymakers, scholars, practitioners—with the greatest tax policy challenges that corporate income taxation is facing in the contemporary world.

Tax Justice and Global Inequality - Krishen Mehta 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.

Study Guide - N. Gregory Mankiw 2011-01-19
David R. Hakes (University of Northern Iowa) has prepared a study guide that will enhance your success. Each chapter of the study guide includes learning objectives, a description of the chapter's context and purpose, a chapter review, key terms and definitions, advanced critical-

thinking questions, and helpful hints for understanding difficult concepts. You can develop your understanding of the material by doing the practice problems and answering the short-answer questions. Then you can assess your mastery of the key concepts with the self-test, which includes true/false and multiple-choice questions. Visit <http://www.ichapters.com> for more information on the Study Guide.

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4 - BPP Learning Media 2012-12-01

A Core Study Text for the ATT Qualification
British Qualifications 2013 - Kogan Page Ltd
2013-01-01

Now in its 43rd edition, British Qualifications is the definitive one-volume guide to every qualification on offer in the United Kingdom. With full details of all institutions and organizations involved in the provision of further and higher education, this publication is an

essential reference source for careers advisors, students and employers. It also includes a comprehensive and up-to-date description of the structure of further and higher education in the UK. The book includes information on awards provided by over 350 professional institutions and accrediting bodies, details of academic universities and colleges and a full description of the current framework of academic and vocational educational. It is compiled and checked annually to ensure accuracy of information.

5 - BPP Learning Media 2012-12-01

A Core Study Text for the ATT Qualification

The Role of Tax Law in Mergers and Acquisitions

- Chunyang Zhang 2022-08-08

Series on International Taxation, Volume 82 The economic value of China's mergers and acquisitions (M&A) market is exceeded only by that of the United States. However, China's rapid and somewhat chaotic economic transformation has made the task of taxing M&A

transactions in a consistent and prudent manner difficult, leading to a patchwork of fragmented rules that are hard to grasp not only for taxpayers but even for tax professionals and tax officials. Responding to this complex situation, this groundbreaking book explores in detail how income derived from M&A transactions is taxed in China. Using empirical studies in order to provide a first-hand understanding of the context in which the tax law operates, the book critically examines China's income tax regime for M&A and, based upon this examination, sets out reform proposals. In six informative chapters of great practical relevance, the author thoroughly describes and explains the intersection of such aspects as the following: M&A transactions in the eyes of tax law; disparities between ordinary and special tax treatment; eligibility for special tax treatment; applying taxation principles such as neutrality and equity; continuity of interest doctrine; stock acquisition versus asset acquisition; and adjustment to tax basis. In

addition to its empirical research, the analysis makes use of an examination of the rules and theories on taxing M&A in other jurisdictions such as Australia and the United States as part of its proposed blueprint for improving China's M&A taxation. Drawing on commonly recognized taxation principles, this book definitively sets up the normative criteria for evaluating the income taxation of M&A and reveals the fundamental problems encountered by China's current regime. Its comprehensive analysis of the Chinese income tax rules for M&A and detailed disclosure of how they are both divergent from and convergent with that of some other major economies will prove of immeasurable value to in-house counsel for multinational corporations, business enterprises with interests in China, taxation consultants, taxation academics, and taxation authorities worldwide.

[Bosnia and Herzegovina Investment and Business Guide Volume 1 Strategic and Practical Information](#) - IBP, Inc. 2018-05-30

Bosnia and Herzegovina Investment and Business Guide - Strategic and Practical Information

[Andorra Investment and Business Guide Volume 1 Strategic and Practical Information](#) - IBP USA 2013-08

Andorra Investment and Business Guide - Strategic and Practical Information

The Taxpayers' Guide 2013 - 2014 - Taxpayers Australia 2013-09-03

The one-stop resource for understanding the Australian tax system, from the experts at Taxpayers Australia The complete guide to understanding the Australian tax system, The Taxpayers' Guide 2013-2014 is packed with tax-savings strategies and helpful advice presented in a clear, easy-to-follow style that makes it essential reading for all taxpayers seeking information and tools to ensure they pay exactly what they owe...and not a cent more. Revised and updated for the 2013-2014 tax year, the book brings together almost a century of

expertise from Taxpayers Australia in one comprehensive volume. Now in its 25th edition, The Taxpayers' Guide is an informative, practical resource that answers even the most complicated tax problems in a well-organized, readily accessible format. Expansive in its coverage, the book addresses income tax rates, deductions for individuals and contractors, superannuation, capital gains, investment property, planning for retirement, investments, small business issues, trusts, payroll taxes, and much more. Fully revised and updated for the 2013-2014 tax year Easy to follow and comprehensive in scope, with coverage of everything from retirement to trusts Filled with invaluable information, excellent advice, and practical strategies for understanding the tax system and maximizing rebates, The Taxpayers' Guide 2013-2014 is the all-new edition of Taxpayers Australia's trusted tax guide. EU Tax Law and Policy in the 21st Century - Werner Haslehner 2016-04-24

Major changes in EU tax law demand an analysis of not just the current state of the field, but also forthcoming EU-level policy initiatives and their likely implications for taxpayers, regulators, and national legislatures alike. This book, the first in-depth commentary and analysis of such developments, offers exactly that. Twenty EU tax and policy experts examine the impact of EU Treaty provisions and recent ECJ case law on EU tax law, and provide well-informed assessments of current and anticipated EU tax policy initiatives and their potential impacts. Taxpayers, their advisors, national tax administrations, and national legislators will find relevant chapters to aid their understanding of, and to allow them to proactively address, EU tax law issues, such as: - non-discrimination; - state aid rules; - fundamental freedoms; - discretionary power of national tax authorities; - tax competition in the internal market; - cross-border exchange of tax information; - corporate tax harmonization; - EU and Member States'

external relations; and – the limits of judicial authority in tax policy. As an authoritative, detailed guide to recent and future developments in EU tax law, with highly informed insights into their practical effect, this book will be a welcome addition to the arsenal available to tax practitioners dealing with European tax matters, as well as interested policymakers and academics.

Tax Transfer Pricing - Andrea Musselli

2022-09-15T00:00:00+02:00

The book pays attention to the tax treatment of transfer pricing in a single perspective of analysis since the most important principles (the arm's length -ALP- i.e. conditions that independent parties i.e. would share, and the sale country) are agreed worldwide. They must be applied in the same way regardless of the economic sector or industry. A country survey overlooks the most important issue of the fiscal problem, that is, the ability to project a unitary policy in compliance with the ALP (or with the

sale country principle) and that should be audited by one sole (only theoretically) existing tax authority. The practical part and examples disclose how rules should be/have been applied, how legal proceedings can arise/arose regarding their application, how they were decided if litigation truly occurred, and finally the author's motivated opinion with special focus on which is "the breaking point" of a specific analysis. The term "breaking point" is used to explain which can be the factual and/or the interpretative change that is able to modify such analysis and thus the solution. Extract from the preface of prof. Reuven Avi-Yonah: "this book is a must read for any serious student of the topic and an important contribution to understanding how the ALP is applied today as well as to how it should be applied. It is an invaluable contribution and should be read widely by both tax lawyers and accountants and by tax policy makers".

Tax Policy Challenges in the 21st Century -

Karoline Spies 2014-10-07

The Major Developments in Tax Policy Steadily increasing globalization as well as the financial and economic crisis have brought major challenges for states in ensuring budgetary consolidation while maintaining sustainable economic growth. These developments have not only influenced political and economic discussions in the 21st century, but also raise new questions on the role of taxation in the economic policy environment. National taxation systems worldwide are subject to significant changes and it is assumed that they will develop in a more co-operative way in the near future. This book aims at identifying the major developments in tax policy in the 21st century on a national as well as on an international level and gives an in-depth analysis of the challenges and risks, but also of the opportunities connected to these developments. It covers numerous and discrete issues ranging from challenges in the VAT/GST area, the taxation of the financial sector, the fight against aggressive

tax planning, tax abuse and tax evasion, tax integration within the EU, the development of transfer pricing rules, the increasing role of co-operative compliance and good governance and the changing tax policies of developing and newly industrialized countries. The contributions in this book build upon a legal comparison of the national tax systems in the relevant fields, propose tax policy solutions where required and give ideas on how to go forward.

Netherlands Investment and Business Guide
Volume 1 Strategic and Practical Information -
IBP USA 2013-08

Netherlands Investment and Business Guide -
Strategic and Practical Information

Technologies for Better Tax Administration
A Practical Guide for Revenue Bodies -
OECD 2016-05-13

This report looks at effective e-service provision by tax administrations, summarising eight critical areas, and explores big data management and portals, as well as natural

systems. It highlights key opportunities, looking at how these emerging technologies can be best used by tax administrations.

New Zealand Master Tax Guide (2013 edition) - CCH New Zealand Ltd 2013-07-01

The Master Tax Guide, New Zealand's most popular tax handbook, contains practical examples and concise summaries of legislation, cases and IRD rulings and statements affecting the 2012/2013 and future tax years. The commentary is concise and easy to read. The new edition also includes discussion of various proposals introduced under the Taxation (Livestock Valuation, Assets Expenditure and Remedial Matters) Bill, including: proposed mixed use asset rules; new calculation methods for some foreign currency hedges; GST changes, including a new zero-rating rule; further livestock valuation changes.

UK Investment and Business Guide Volume 1 Strategic and Practical Information - IBP, Inc. 2015-09-11

United Kingdom Investment and Business Guide Volume 1 Strategic and Practical Information Healthcare Valuation, The Financial Appraisal of Enterprises, Assets, and Services - Robert James Cimasi 2014-03-24

A timely look at the healthcare valuation process in an era of dynamic healthcare reform, including theory, methodology, and professional standards In light of the dynamic nature of the healthcare industry sector, the analysis supporting business valuation engagements for healthcare enterprises, assets, and services must address the expected economic conditions and events resulting from the four pillars of the healthcare industry: Reimbursement, Regulation, Competition, and Technology. Healthcare Valuation presents specific attributes of each of these enterprises, assets, and services and how research needs and valuation processes differentiate depending on the subject of the appraisal, the environment the property interest exists, and the nature of the practices. Includes

theory, methodology, and professional standards as well as requisite research, analytical, and reporting functions in delivering healthcare valuation services Provides useful process tools such as worksheets and checklists, relevant case studies, plus a website that will include comprehensive glossaries and topical bibliographies Read Healthcare Valuation for a comprehensive treatise of valuation issues in the healthcare field including trends of compensation and reimbursement, technology and intellectual property, and newly emerging healthcare entities.

Wiley CPAexcel Exam Review 2014 Study Guide - O. Ray Whittington 2013-11-08

Everything today's CPA candidates need to pass the CPA Exam Published annually, this Auditing and Attestation volume of the comprehensive four-volume paperback reviews all current AICPA content requirements in auditing and attestation. Many of the questions are taken directly from previous CPA exams. With 2,800

multiple-choice questions in all four volumes, these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination. Its unique modular format helps you zero in on those areas that need more attention and organize your study program. Complete sample exam The most effective system available to prepare for the CPA exam—proven for over thirty years Timely—up-to-the-minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format—helps candidates zero in on areas that need work, organize their study program, and concentrate their efforts Comprehensive questions—over 2,800 multiple-choice questions and their solutions in the four volumes Guidelines, pointers, and tips—show how to build knowledge in a logical and reinforcing way Other titles by Whittington: Audit Sampling: An Introduction, Fifth Edition Wiley CPA Exam Review 2014 arms

test-takers with detailed outlines, study guidelines, and skill-building problems to help candidates identify, focus on, and master the specific topics that need the most work.

International Taxation of Manufacturing and Distribution - John Abrahamson 2016-02-18

The most thorough treatment of its subject available, this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities, extending from the tax regime in the country where the manufacturing activities are located, through to regional purchase and sales companies, to the taxation of local country sales companies. The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends. Among the topics and issues analysed in depth are the following: - foreign tax credits; - taxation in the digital economy; - tax incentives; - intellectual

property; - group treasury companies; - mergers and acquisitions; - leasing; - derivatives; - controlled foreign corporation provisions; - VAT and customs tariffs; - free trade agreements and customs unions; - transfer pricing; - role of tax treaties; - hedging; - related accounting issues; - deferred tax assets and liabilities; - tax risk management; - supply chain management; - depreciation allowances; and - carry-forward tax losses. The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples. Detailed up-to-date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and other measures against tax avoidance. As a full-scale commentary and analysis of international taxation issues for multinational manufacturing groups - including in-depth consideration of corporate structures, tax treaties, transfer pricing, and current developments - this book is without peer. It will prove of inestimable value

to all accountants, lawyers, economists, financial managers, and government officials working in international trade environments.

3 - BPP Learning Media 2012-12-01

A Core Study Text for the ATT Qualification

Guide on incentives for responsible investment in agriculture and food systems -

Bulman, A., Cordes, K.Y., Mehranvar, L., Merrill, E., Fiedler, Y. 2021-05-14

Increased investment in agriculture and food systems—from both the private and public sectors—is critical to enhance food security and nutrition, reduce poverty, and adapt to climate change. To generate sustainable benefits, this investment must be responsible. What role should investment incentives play in encouraging such investment? This Guide helps to answer that question. Specifically, the Guide provides policymakers and government technical staff with guidance on how investment incentives can be used (and how they should not be used) to enhance responsible investment in

agriculture and food systems. The Guide provides an overview of responsible investment in agriculture and food systems; examines common types of incentives; offers general considerations on how incentives can be used; and discusses how to plan for, design, monitor, and evaluate investment incentives for responsible investment in agriculture and food systems.

Greece Tax Guide Volume 1 Strategic, Practical Information and Regulations - IBP, Inc. 2015-02-16

2011 Updated Reprint. Updated Annually.
Greece Tax Guide

Australian Taxation Study Manual - Les Nethercott 2010

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

Australian Master Tax Guide 2012 - CCH Australia Staff 2012

Japan Tax Guide Volume 1 Strategic Information and Basic Regulations - IBP, Inc. 2016-05-04
2011 Updated Reprint. Updated Annually. Japan Tax Guide

6 - BPP Learning Media 2012-12-01

A Core Study Text for the ATT Qualification
Managing Service Demand A Practical Guide to Help Revenue Bodies Better Meet Taxpayers' Service Expectations - OECD 2013-07-29

This book provides guidance on a whole-of-revenue body approach for managing service demand effectively. It sets out a possible 'model' for governance arrangements based on leading revenue body practice - in this case, Australia.

The Business Student's Guide to Sustainable Management - Petra Molthan-Hill
2017-11-09

The Business Student's Guide to Sustainable Management has become a core textbook for business undergraduates. With a full introduction to sustainable management, the textbook covers all subject areas relevant to

business students. This second edition features fully updated chapters on how to integrate the Sustainable Development Goals into accounting, marketing, HR and other subjects in management and business studies. Furthermore, this second edition offers brand new chapters on how to teach the Principles for Responsible Management Education (PRME) in any business discipline, how to explore new business models designed to support sustainable development and how to crowdsource for sustainable solutions. The book contains over 40 ready-made seminars/short workshops which enable teachers and students to integrate the Sustainable Development Goals (SDGs) into every discipline in business, including economics, operations, marketing, HR, and financial reporting. Each chapter follows the same easy-to-use format. The Business Student's Guide to Sustainable Management provides a true treasure chest of materials to support staff wanting to integrate sustainability into their

teaching and provides support to effectively embed sustainability in the curriculum. The chapters also offer a starting point in developing teaching units for Masters and MBA students. The material is not just useful to people in business schools, but to those involved in wider scale curriculum change, and those looking to make links between different disciplines (for example, how to teach system thinking, corporate peace-making and the crowdsourcing of sustainable solutions). Online Teaching Notes to accompany each chapter are available on request with the purchase of the book.

The role of the CSR policies focused on local content actions in host countries faced with governance gaps and mining operations - Luis Bustos 2015-04-01

The idea that a private enterprise has a social function and some obligations to all stakeholders is not something that has always existed. Concepts like sustainable development and shared value appeared only after a long process

of trial and error. Understanding the origins of the theory of corporate social responsibility and its evolution will allow us to be ever closer to solving the mystery of what should be the role of private capital in society. It will also help us determine its importance when facing significant challenges due to government absence or weakness over certain territories.

International Taxation of Income from Services under Double Taxation Conventions - Marta Castelon 2016-04-24

The provision of international services has increased enormously, mainly due to the precipitous growth of the digital economy. Accordingly, the interpretation and application of double taxation conventions (DTCs) to income from services has become a dominant focus in the international taxation. This multiple-award-winning book is an indispensable tool for practitioners and a major contribution to the debate about tax reform. It responds to the need for a comprehensive overview of the tax

opportunities and risks relating to the provision of international services. It also offers the first in-depth analysis of the taxation of income from services vis-à-vis the multilateral instrument (MLI) resulting from the OECD's Base Erosion and Profit Shifting (BEPS) initiative. With the thorough analysis of the international taxation of income from services over the last two centuries, the author sheds new light on present tax policy debates and develops workable proposals for bringing brick-and-mortar DTCs into the digital reality. With an abundance of case studies, treaty interpretations, appraisals of policy discussions, and practical solutions, the author examines every aspect of the subject, including the following: - the Model DTCs of the OECD, the United Nations, Germany, and the United States, their similarities and differences; - relationships among the MLI, the Model DTCs, and specific DTCs; - development of the provisions dealing with services in the DTCs; - how tax authorities and courts of different

countries (e.g., the United States, Germany, Brazil, India, and China) apply DTC provisions on the taxation of international services; - opportunities and risks relating to different business practices, such as the subcontracting of services provisions, the hiring-out of labour, the secondment of employees, and the engagement of contract and toll manufacturers; - practical questions about the taxation of different distribution models - from fully edged distributors to commissionaires; - challenges and proposals relating to the differentiation between various types of services under DTCs; - the permanent establishment concept; - to what extent the structure, purposes, and scope of DTCs differ from those of the General Agreement on Trade in Services (GATS); - how changes in the US Model DTC of 2016 affect international service provisions; and - proposed changes to amending the OECD and UN Model DTCs. Viable proposals to simplify DTC provisions dealing with service income and align

them with current challenges such as the digital economy and the increasing volume of remote services are offered, particularly in light of the likely impact of the 'BEPS package' and its subsequent MLI. This book is poised to become one of the key practice resources for tax lawyers, in-house counsel, and policymakers in the coming years. Interested academics too will benefit from the author's skill in recognizing the ongoing role of taxation fundamentals in the major revolution currently underway.

Foundations of Taxation Law 2022 - Stephen Barkoczy 2022-01-25

Foundations of Taxation Law provides a clear and comprehensive introduction to the policy, principles and practice underpinning the Australian taxation system. Designed as an introductory guide for law and business students as well as tax practitioners, the text focuses on general principles, blending policy issues, taxation theory, technical 'black letter law' and commercial practice into a succinct, principled

text. Topics have been developed in a logical, structured order and are cross-referenced to specific provisions in the legislation and relevant cases so that readers can easily find the source of the law. The text includes approximately 400 examples and dozens of diagrams and tables that condense the law and clarify difficult concepts. This fourteenth edition has been substantially revised and restructured to take account of many important legislative reforms, case law developments, administrative changes and policy announcements. It is designed to be used in conjunction with the Core Tax Legislation and Study Guide 2022.

St. James's Place Tax Guide 2014-2015 - E. Lipkin 2014-07-28

The 43rd annual edition of the leading guide to taxation in Britain. This practical and user-friendly guide is a bestseller with students, professionals, accountants and private individuals, explaining in simple terms how the UK tax system works and how best to minimise

tax liabilities.

Dubai Offshore Tax Guide: Strategic and Practical Information - IBP, Inc.

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A Core Study Text for the ATT Qualification

Accounting under IndAS: An Illustrative Manual

- Santosh Maller 2020-06-20

About the book: Ind AS transition has resulted in high-quality, principles-based, globally comparable financial reporting of large Indian companies. The transition not only impacted the financial results of companies, but also caused far reaching consequential business impact. Since last two years, there have been several changes in Ind AS for example, amendments in the revenue recognition standard and new leases standard has drastically changed the performance reporting in the balance sheet composition of companies. Further, certain Ind AS principles are implicitly complex, for example, the accounting for financial

instruments, acquisitions and business combinations are quite nuanced and can get difficult to apply without proper understanding. Towards this end, this book attempts to provide insights and in-depth analysis on interpretative issues and complex principles in the Ind AS standards. Ind AS contains extensive presentation and disclosure requirements. The relevant chapters extensively deal with these requirements with illustrative examples. To simplify the reading experience, the chapters include a brief, easy to understand, summary of the relevant standard, followed by Frequently Asked Questions (FAQs) on the chapter. Coronavirus (COVID-19) has also resulted in widespread economic uncertainty and disruption of businesses. There have been far reaching implications on financial reporting. These circumstances would potentially present entities with several challenges when preparing their financial statements. This Edition covers some of the key financial reporting implications by way

of FAQs in related chapters that companies need to consider along with the possible approaches that they may consider to dealing with the same keeping in view the business objectives, financial covenants and the accounting standards. This book is intended to help the companies to identify Ind AS requirements that are relevant to them and evaluate various accounting policy choices available under Ind AS. The disclosure related issues would be useful to benchmark with the Ind AS/IFRS disclosures of major companies. Currently, there is limited literature of the Ind AS application issues. This book endeavors to provide guidance on these issues. The book would be an immensely useful referencer for professionals, practitioners and corporates.

The Business Guide to Sustainability - Marsha Willard 2015-03-12

The Business Guide to Sustainability is a practical introduction to implementing a comprehensive sustainability strategy in any

organization. Written by top business consultants, this useful book can be applied in both large and small enterprises. This edition shifts away from a discussion of CSR to focus more squarely on sustainability. It explores strategies for implementing sustainability in each of the functional areas of the corporation (accounting, HR, operations, etc.), while providing examples from a range of sectors, including manufacturing, services, and government. The book also includes the authors' S-CORE assessment tool to help organizations determine whether they are on the right track, identify new opportunities, and assign accountability and responsibility. Brimming with interesting stories and examples, and covering new developments such as the emergence of BRICs and the effects of the Great Recession, this book will interest managers, business owners, and students for whom sustainability is a priority.

The Service Consultant: Principles of

Service Management and Ownership -

Ronald A Garner 2013-04-19

Designed to prepare readers for a successful career as an automotive service consultant, **THE SERVICE CONSULTANT: PRINCIPLES OF SERVICE MANAGEMENT AND OWNERSHIP**, Second Edition teaches readers how to maximize profits and improve customer satisfaction in an automotive business. With coverage of task-oriented procedures for day-to-day operations as well as communications, relations, supervision, and customer delivery, this practical book provides readers with an in-depth examination of the multi-faceted responsibilities of an automotive service consultant. In addition, the second edition contains updated examples, activities, technology, case studies, and visual aids so that readers are exposed to the most up-to-date information in the field. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

Special Features of the UN Model Convention -

Anna Binder 2019-10-01

Detailed research on the UN Model Convention's unique features The UN Model Convention has a significant influence on international tax treaty practice and is especially used by emerging and developing countries as a starting point for treaty negotiations. Driven by the aim to achieve consistency in the international tax treaty practice, the structure and content is, to a large extent, similar in the UN Model and the OECD Model. However, whereas the OECD has historically focused its efforts on issues mainly relevant for developed countries, the UN Tax Committee has continuously attempted to specifically take into account tax treaty policies for developing countries when drafting and amending the UN Model Convention. Compared to the OECD Model Convention, the UN Model Convention aims at giving more weight to the source principle. Popular examples are the PE definition in the UN Model which provides for a

lower threshold than Article 5 of the OECD Model or Article 12A on Fees for Technical Services which has been introduced with the latest amendment of the UN Model Convention 2017 and allows for a withholding tax to be levied on payments to non-residents when the payer of the fee is a resident of that contracting State irrespective of where the services are provided. Interestingly, in the discussions of the tax challenges arising from the digitalization of the economy, the OECD and the G20 are also exploring options to allocate more taxing rights to the jurisdiction of the customer and/or user, i.e., the 'market jurisdictions'. As this has traditionally been the focus of the UN Model Convention, its unique features and developing countries' practices could be taken into account when exploring new nexus rules that are not constrained by the physical presence requirement. This book contains the master's theses of the full-time LL.M. program 2018-2019 for which 'Special Features of the UN Model

Convention' has been chosen as the general topic. With this book, the authors and editors do not aim at discussing each article of the UN Model Convention but rather focus on the unique features of the UN Model Convention, which are explored in detail. This is supplemented with an evaluation of the function and relevance of the UN Tax Committee in the international tax policy discussion and with an analysis of the influences of the OECD's BEPS project on the UN Model. The OECD's BEPS project on the UN Model.

Taxation - Alan Melville 2013-08-28

Now in its 19th annual edition, Melville's Taxation continues to be the definitive, market-leading text on UK taxation. This text serves as a comprehensive guide for students taking a first level course in the subject. Featuring clean, uncluttered prose and a wealth of immensely practical examples, this edition brings the book completely up to date with the provisions of the Finance Act 2013. Comprehensively updated to

reflect the Finance Act 2013.