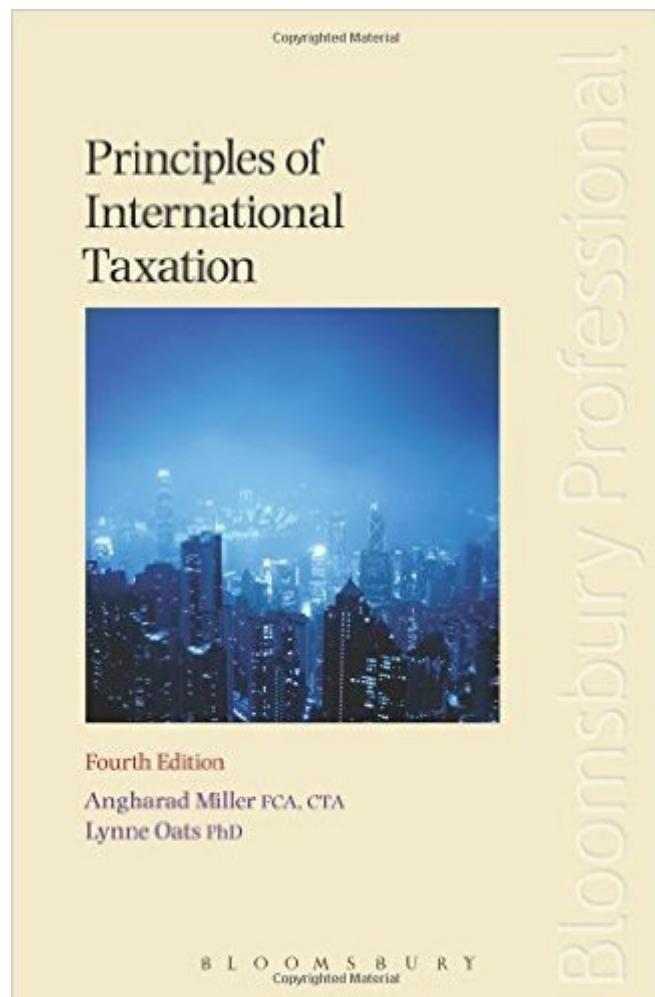


The book was found

# Principles Of International Taxation: Fourth Edition



## Synopsis

This fourth edition of Principles of International Taxation is a highly accessible text which provides a clear introduction to international taxation, as well as more in-depth material on many essential areas of the subject. While using some examples from the UK tax system, the book presents its material in a global context, explaining the variety of approaches used around the world to deal with the key issues that arise in international tax. The book deals with the legal issues and planning points central to international taxation, using simple examples and diagrams throughout to aid the reader's understanding. Lists of further reading are given at the end of each chapter, making the book suitable for academic as well as professional use. The fourth edition includes the following updates: the statutory residence test \* expansion of remittance basis \* branch exemption \* a review of patent box/interest box regimes \* significant changes to UK Controlled Foreign Corporation (CFC) rules \* major EU changes, including initiatives on treaty shopping \* updated material on the Common Consolidated Corporation Tax Base \* OECD updates, including Discussion Drafts and reports on permanent establishments, hybrid instruments and base erosion, and profit shifting \* case studies, such as the tax practices of Starbucks, Google, Apple, and Hewlett Packard. This is an essential guide for lawyers and accountants practicing in the area of international tax, candidates studying for Paper 1 of the Advanced Diploma in International Tax, and for both postgraduate and undergraduate university students.

## Book Information

Paperback: 766 pages

Publisher: Bloomsbury Professional; 4th Revised edition edition (January 31, 2014)

Language: English

ISBN-10: 1780434537

ISBN-13: 978-1780434537

Product Dimensions: 1.6 x 6.5 x 9.5 inches

Shipping Weight: 2.5 pounds

Average Customer Review: Be the first to review this item

Best Sellers Rank: #2,364,882 in Books (See Top 100 in Books) #79 in Books > Business & Money > Taxation > International #82 in Books > Law > Tax Law > International #129 in Books > Business & Money > Taxation > Corporate

[Download to continue reading...](#)

International Taxation in America for the Entrepreneur, 2016 Edition: International Taxation for the

Business Owner and Foreign Investor Principles of International Taxation: Fourth Edition Principles of International Taxation: Third Edition Principles of International Taxation Taxation for Australian Businesses: Understanding Australian Business Taxation Concessions South-Western Federal Taxation 2017: Essentials of Taxation: Individuals and Business Entities Introduction to European Tax Law: Direct Taxation: Fourth edition INTERNATIONAL INCOME TAXATION: Code and RegulationsSelected Sections (20142015 Edition) INTERNATIONAL INCOME TAXATION: Code and Regulations--Selected Sections (2012-2013 Edition) Practical Guide to U.S. Taxation of International Transactions, 7th Edition Practical Guide to U.S. Taxation of International Transactions (9th Edition) Principles of Taxation for Business and Investment Planning 2017 Edition CCH Federal Taxation: Basic Principles, 2015 Edition 2012 International Plumbing Code (Includes International Private Sewage Disposal Code) (International Code Council Series) International GAAP 2015: Generally Accepted Accounting Principles under International Financial Reporting Standards International Income Taxation: Code and Regulations - Selected Sections (2011-2012) International Taxation (Concepts & Insights) International Taxation in America for the Entrepreneur Principles of Business Taxation (2017) The Taxation of Petroleum and Minerals: Principles, Problems and Practice (Routledge Explorations in Environmental Economics)

[Dmca](#)