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Your Resource for Year-Round, Tax-Efficient Investing



2015 Tax Planning Guide

Garth Turner



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Optimization of the Taxation System: Preconditions, Tendencies and Perspectives Irina V. Gashenko,Yulia S. Zima,Armenak V. Davidyan,2018-09-28 This book addresses the optimization of taxation systems a topic currently being explored by scholars all over the world It puts forward a critical opinion on the problem and offers an original approach to solving it through informatization The target audience of the book includes not only scholars and experts who professionally deal with taxation optimization issues but also representatives of public authorities and the general public The book offers sound and practical solutions for the informatization based optimization of taxation systems and its conclusions and recommendations could be used in the management of tax systems for modern economic systems and in taxation optimization for specific economic subjects individuals and organizations alike ensuring a broad range of practical applications

Limiting Base Erosion Erik Pinetz,Erich Schaffer,2017-08-30 Limiting base erosion from different viewpoints Hybrid mismatch arrangements CFC rules transfer pricing rules Limiting Base Erosion the general topic for the master theses of the part time LL M program 2015 2017 has been one of the most controversial topics in international tax law ever since the initiation of the OECD BEPS Project in 2013 Even though the final reports of the 15 BEPS Actions were released by the OECD in as early as October 2015 the question how to effectively target base erosion practices still has not lost any of its topicality Following the efforts of the OECD in developing a new international tax environment the focus of attention has now partly shifted to the OECD Member countries that have to properly implement the OECD recommendations in their domestic laws as well as in their tax treaty practice In this respect a comprehensive analysis in the literature of all the issues related to base erosion proves to be of the utmost importance in order to provide practical guidance to the Member countries during that the process of implementation This book deals especially with four key areas of interest Limiting base erosion by neutralizing the effects of hybrid mismatch arrangementsLimiting base erosion by strengthening CFC rulesMeasures against base erosion via interest deductions and other financial paymentsLimiting base erosion by improving transfer pricing rules On that basis 27 concrete topics were chosen in order to address the four key areas of

interest from different viewpoints Base erosion and the challenges they present read more in Limiting Base Erosion □**The**
Political Economy of Public Finance Mustafa Çelen,Özkan Zülfüoğlu,Elżbieta Robak,2017

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Table of Contents 2015 Tax Planning Guide

1. Understanding the eBook 2015 Tax Planning Guide
 - The Rise of Digital Reading 2015 Tax Planning Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying 2015 Tax Planning Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an 2015 Tax Planning Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2015 Tax Planning Guide
 - Personalized Recommendations
 - 2015 Tax Planning Guide User Reviews and Ratings
 - 2015 Tax Planning Guide and Bestseller Lists

5. Accessing 2015 Tax Planning Guide Free and Paid eBooks
 - 2015 Tax Planning Guide Public Domain eBooks
 - 2015 Tax Planning Guide eBook Subscription Services
 - 2015 Tax Planning Guide Budget-Friendly Options
6. Navigating 2015 Tax Planning Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - 2015 Tax Planning Guide Compatibility with Devices
 - 2015 Tax Planning Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of 2015 Tax Planning Guide
 - Highlighting and Note-Taking 2015 Tax Planning Guide
 - Interactive Elements 2015 Tax Planning Guide
8. Staying Engaged with 2015 Tax Planning Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 2015 Tax Planning Guide
9. Balancing eBooks and Physical Books 2015 Tax Planning Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection 2015 Tax Planning Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine 2015 Tax Planning Guide
 - Setting Reading Goals 2015 Tax Planning Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of 2015 Tax Planning Guide
 - Fact-Checking eBook Content of 2015 Tax Planning Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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