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United States

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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 arrangements. Limiting base erosion by strengthening CFC rules Measures against base erosion via interest deductions and other financial payments Limiting 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

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Pension Plan Guide Commerce Clearing House,1975 Ernst & Young's Retirement Planning Guide William J. Arnone, 2000-12-12 This practical guide highlights key financial and personal issues to consider during your pre retirement and retirement years including essential information on how the new tax law will affect your retirement **Research on Theory and Practice of Financial Crimes** Rafay, Abdul, 2021-03-18 Black money and financial crime are emerging global phenomena During the last few decades corrupt financial practices were increasingly being monitored in many countries around the globe Among a large number of problems is a lack of general awareness about all these issues among various stakeholders including researchers and practitioners The Handbook of Research on Theory and Practice of Financial Crimes is a critical scholarly research publication that provides comprehensive research on all aspects of black money and financial crime in individual organizational and societal experiences The book further examines the implications of white collar crime and practices to enhance forensic audits on financial fraud and the effects on tax enforcement Featuring a wide range of topics such as ethical leadership cybercrime and blockchain this book is ideal for policymakers academicians business professionals managers IT specialists researchers and students United States Code Annotated United States, 2002 Foundations of Taxation Law 2022 Stephen Barkoczy, 2022-01-25 Foundations of Taxation Law is a clear comprehensive introduction to the policy principles and practice of Australia s taxation system An introductory guide for law and business students and tax practitioners the text blends policy issues taxation theory technical black letter law and commercial practice into a succinct principled text ACCA F6 Taxation FA2015 BPP Learning Media, 2016-02-01 BPP Learning Media s status as official ACCA Approved Learning Provider Content means our ACCA Study Texts and Practice Revision Kits are reviewed by the ACCA examining team BPP Learning Media products provide you with the exam focussed material you need for exam success

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