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Comparative Income Taxation

Karen B. Brown 2017-01-16 This book is an introduction to the methods and principles of comparative tax law and an analysis of the tax systems of some twenty countries to determine whether their tax laws are used to support growth and development across borders in low-income and poorer countries. Given the critical economic needs driven by poverty and the importance of stability in these regions to the security of populations throughout the world, the use of a country's tax laws to support investment in the developing world pays significant reward. This book explores whether international standards promoting the fundamental values of the major systems of the world accommodate incentives for these nations. In addition, it analyses the way in which adoption of principles by higher income nations to protect the interests of their tax bases has a spill-over effect, impairing the ability of developing countries to sustain their economies. Following an introduction that synthesizes worldwide trends, the volume contains separate chapters for a variety of countries detailing the underlying goals and values of each system and the way in which the decision to employ (or not employ) incentives accommodates these ends. The chapters include reports for: Australia, Brazil, Chile, China, Colombia, Costa Rica, France, Germany, Hong Kong, Israel, Japan, the Netherlands, Poland, Portugal, South Africa, Ukraine, United Kingdom, United States, and Venezuela. The volume concludes with an overall analysis of the relationship between tax laws and economic development in the developing world. The book also has a companion website.

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Taxation and Gender Equity—Caren Grown 2010 Equity issues are again attracting attention from academics and policy analysts concerned with taxation. This book makes a substantial contribution to this new awareness by emphasizing the important role that gender, like other social stratifications such as race and income, often has in shaping what people take for granted. When focusing on personal tax, its examination covers a wide range of topics including the impact of gender on the tax treatment of marriage, capital gains, charitable contributions and home ownership, as well as the role of domestic and international tax policies in enabling and constraining gender roles.

Figuring Out the Law-Tax Law Enforcement—Lawrence Zelenak 2018-04-28 This book is timely in view of the current efforts to reform the federal and state tax enforcement systems. The book is aimed at a wide audience, including academics and practitioners, and presents a comprehensive overview of the various forms of tax enforcement, including tax evasion, fraud, and non-payment. The book provides a clear and concise description of the various tools and techniques used by tax enforcement agencies, as well as the legal and ethical boundaries that govern their use.

The Federal Income Taxation of Partnerships and Joint Ventures—Lyndon Mahtani, B.Comm, Non-Achieve CFP. This book is an in-depth examination of the provisions in the ITA that apply to partnerships. It provides a comprehensive overview of the tax implications of partnerships, including the tax treatment of partnership profits and losses, partnership elections, and partnership terminations.

The Proper Tax Base-Yae Brinner 2012-03-19 This book offers a clear and concise introduction to the concept of the proper tax base, which is the subject of much debate and disagreement among economists and policymakers. The book provides a comprehensive overview of the various theories and models that have been proposed to explain the proper tax base, and includes a detailed analysis of the empirical evidence that has been used to support these theories.

Comparative Handbook on the International Taxation—Yael Brouner 2020-12-25 Capturing the core challenges faced by the international tax regime, this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders, evaluating various paths to reform at a time when international tax policy is a high priority topic.
The study presents evidence on the scope of differences and similarities between national tax accounting regulations and the Directive’s treatment in a complete, yet concise form. Based on this comprehensive comparison, it goes on to discuss remaining open questions and adjustments needed if the Directive is to be implemented in national tax law. Readers seeking a basis for taking an active part in the public debate will find a valuable source of information and a first impression of how the proposed CCCTB would affect corporate tax burdens in the European Union.

International Taxation of Permanent Establishments

The effects of the growth of multinational enterprises and globalization in the past fifty years have been profound, and many multinational enterprises, such as international banks, now operate around the world through branches known as permanent establishments. The business profits article (Article 7) of the OECD model tax treaty attributes a multinational enterprise’s business profits to a permanent establishment in a host country for tax purposes. Michael Kobetsky analyses the principles for allocating the profits of multinational enterprises to permanent establishments under this article, explains the shortcomings of the current arm’s length principle for attributing business profits to permanent establishments and considers the alternative method of formulary apportionment for allocating business profits.

A Comparative Study of Personal Income Tax Models

This report provides an overview of the personal income tax models in use in OECD countries.