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Corporate Taxes 2003-2004 PricewaterhouseCoopers 2003-07-10 Large international corporations and accountants representing international interests require the most up-to-date information regarding tax issues in countries around the world. Corporate Taxes 2003-2004 provides vital information on the corporate implications of the tax systems of over 120 countries.

International VAT/GST Guidelines OECD 2017-04-12 The International VAT/GST Guidelines present a set of internationally agreed standards and recommended approaches for the consistent application of VAT to international trade, with a particular focus on trade in services and intangibles.

Optimizing Regional Development Through Transformative Urbanization Benna, Umar G. 2018-08-10 Assisted by globalization and the rapid application of advanced technologies, the transformative power of urbanization is being felt around the world. The scale and the speed of existing and projected urbanization poses several challenges to researchers in multiple disciplines, such as computer science, engineering, and the social sciences. Optimizing Regional Development Through Transformative Urbanization provides emerging research exploring the theoretical and practical aspects of applications within urban growth interventions. It also explores the strategies for new urban development tools such as the rise of new platforms for digital activities, concepts of sharing economy, collaborative economy, crowdsourcing, and crowdfunding. Featuring coverage on a broad range of topics such as cryptocurrencies, public-private partnership, and urban governance, this book is a vital reference for city development planners, decision makers, policymakers, academicians, researchers, and professionals seeking current research on the delivery of transformative urbanization changes.

OECD/G20 Base Erosion and Profit Shifting Project Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports OECD 2015-10-19 The report contains revisions to the OECD Transfer Pricing Guidelines to align transfer pricing outcomes with value creation. The revised guidance focuses on the following key areas: transfer pricing issues relating to transactions involving intangibles; contractual arrangements, including the contractual allocation of risks and corresponding profits, which are not supported by the activities actually carried out; the level of return to funding provided by a capital-rich MNE group member, where that return does not correspond to the level of activity undertaken by the funding company; and other high-risk areas. The report also sets out follow-up work to be carried out on the transactional profit split method which will lead to detailed guidance on the ways in which this method can appropriately be applied to further align transfer pricing outcomes with value creation.

Bringing SMEs onto the e-Commerce Highway International Trade Centre 2017-02-15 This publication studies e-commerce-related policies that affect SMEs' engagement in cross-border e-commerce. It identifies the bottlenecks and requirements of e-commerce participation and presents examples of best practices in regulating cross-border e-commerce. This work addresses competitiveness issues in each segment of the cross-border e-commerce process chain, including establishing business online, international e-payment, cross-border delivery and after-sales services. It provides a checklist of the essential ingredients for SME success in cross-border e-commerce, by examining enabling factors at the firm level, immediate business environment level and national policy level. The publication also reviews global cross-border e-commerce and offers a deeper analysis of selected economies. This work serves as a starting point for a public private dialogue on e-commerce, especially for SMEs in developing countries.

Mergers & Acquisitions Review Mark Zerdin 2017-10-31 The Mergers & Acquisitions Review, edited by Mark Zerdin of Slaughter and May, seeks to provide a richer understanding of the shape of M&A in the global markets, together with the challenges and opportunities facing market participants. This comes at a time when the international market has seen a boom in dealmaking, with many markets reaching post-crisis peaks and some recording all-time highs. Mega-deals have been at the heart of the expanding market, with companies tapping into cash piles and cheap debt to fund transformational deals. Looking behind the headline figures, however, a number of factors suggest dealmaking may not continue to grow as rapidly as it has done recently. This book examines this topic and more across over 55 jurisdictions, as well as providing more general interest chapters covering the European Union, European Private Equity, M&A Litigation, and Offshore Private Equity. Contributors include: Didier Marti, Bredin Prat; Heinrich Knepper, Hengeler Mueller; Javier Ruiz-Camara Bayo, Uriá Menéndez.

Global Investment Competitiveness Report 2017/2018 World Bank Group 2017-10-25 The Global Investment Competitiveness report presents new insights and evidence on drivers of foreign direct investment (FDI) in developing countries, and FDI's role in development. The report's survey of 750 executives of multinational corporations finds that a business-friendly legal and regulatory environment is a key driver of investment decisions in developing countries, along with political stability, security, and macroeconomic conditions. The report's topic-specific chapters explore the potential of FDI to create new growth opportunities for local firms, assess the power of tax holidays and other fiscal incentives to attract FDI, analyze characteristics of FDI originating in developing countries, and examine the experience of foreign investors in countries affected by conflict and fragility. Three key features of this Global Investment Competitiveness report distinguish it from other publications on FDI. First, its insights are based on a combination of first-hand perspectives of investors, extensive analysis of available data and evidence, and international good practices in investment policy design and implementation. Secondly, rather than exploring broad FDI trends, the report provides detailed and unique analysis of FDI depending on its motivation, sector, geographic origin and destination, and phase of investment. Thirdly, the report offers practical and actionable recommendations to policymakers in developing countries wishing to reform their business climates for increased investment competitiveness. As such, the report is meant to complement other knowledge products of the World Bank Group focused even more explicitly on country-level data, detailed reform diagnostics, and presentation of best practices. We are confident this report will bring value and fresh perspectives to a variety of audiences. To governments and policymakers, including investment promotion professionals, the report offers direct insights into the role of government policies and actions in investors' decision-making. To foreign investors and site location consultants, the report provides information on FDI trends and drivers across sectors and geographies. For academic audiences, the new datasets on investment incentives and FDI motivations enables opportunities for additional research and analysis. Lastly, for development assistance providers and other stakeholders, the report highlights key approaches for maximizing FDI's benefits for development.

Corporate Diplomacy Witold J. Henisz 2017-09-08 Managers of multinational organizations are struggling to win the strategic competition for the hearts and minds of external stakeholders. These stakeholders differ fundamentally in their worldview, their understanding of the market economy and their aspirations and fears for the future. Their collective opinions of managers and corporations will shape the competitive landscape of the global economy and have serious consequences for businesses that fail to meet their expectations. This important new book argues that the strategic management of relationships with external stakeholders - what the author calls "Corporate Diplomacy" - is not just any PR, but creates real and lasting business value. Using a mix of colourful examples, practically relevant tools and considered perspectives, the book homes in on a fundamental challenge that managers of multinational corporations face as they strive to compete in the 21st century. As falling communication costs shrink, the distance between external stakeholders and shareholder value is increasingly created and protected through a strategic integration of the external stakeholder facing functions. These include government affairs, stakeholder relations, sustainability, enterprise risk management, community relations and corporate communications. Through such integration, the place where business, politics and society intersect need not be a source of nasty surprises or unexpected expenses. Most of the firms profiled in the book are now at the frontier of corporate diplomacy. But they didn't start there. Many of them were motivated by past failings. They fell into conflicts with critical stakeholders - politicians, communities, NGO staffers, or activists - and they suffered. They experienced delays or disruptions to their operations, higher costs, angry customers, or thwarted attempts at expansion. Eventually, the managers of these companies developed smarter strategies for stakeholder engagement. They became corporate diplomats. The book draws on their experiences to take the reader to the forefront of stakeholder engagement and to highlight the six elements of corporate diplomacy.

BRICS and International Tax Law Peter Antony Wilson 2016-04-24 With the ongoing expansion of outbound foreign direct investment (FDI) in the countries representing the BRICS economic bloc (Brazil, Russia, India, China, and South Africa) - and with all of them at the same time listed among the top seven countries plagued by tax evasion and avoidance in the guise of illicit out flows - the five governments, both individually and through cooperative initiatives, have devised new international tax strategies that are proving to be of great interest and value to other countries, both developing and developed. The core of these strategies addresses the necessity of stemming the out flow of revenue while strongly supporting FDI, both inbound and outbound while complying with international obligations including those arising from human rights laws. This book is the first in-depth commentary on this new and evolving area of international tax law. The detailed analysis covers the entire ed of BRICS international tax law, considering topics such as the following: - information exchange procedures and pitfalls; - response to the OECD's Base Erosion and Pro t-Sharing (BEPS) initiative; - role of bilateral and multilateral double taxation conventions including the Multilateral Instrument and the Bilateral Investment Treaties; - thin capitalization; - transfer pricing; - controlled foreign corporation rules; - shortcomings related to authorities' limited manpower; - international audit and investigation procedures; - the BRICS approach to residence and mandatory and binding arbitration; and - the BRICS approach to shaping the developing world's international tax system. Notably, the author personally conducted interviews with senior international representatives of the BRICS tax authorities, as well as with leading BRICS academics and practitioners. Tax cases, together with human rights and investment cases and administrative guidelines in all five countries are also included in the analysis. The study concludes with recommendations for improving each of the five countries' tax law and procedures, especially in the area of dispute resolution. The author's goal is to extend the existing body of knowledge of the BRICS' international tax laws in order to assist in developing an understanding of the BRICS approach to dealing with evasion and avoidance: an approach which facilitates both outbound and inbound FDI, simplifies tax authority administration and establishes a basis for resolving international disputes which is compatible with sovereignty. In achieving this objective, the author has produced a major work that is of immeasurable value to tax advisers, government and governance officials, academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities.

ERS 102 2015

Central Bank Digital Currency and Fintech in Asia Marlene Amstad 2019-11-26 This book provides a thorough introduction and historical overview of the principles and practices of digital currency and fintech in Asia. It covers the theory of central bank digital currency and examines regulatory aspects, economic digitalization, financial inclusion, and the role of SMEs. Selected case studies offer in-depth insights into recent fintech developments in major economies, including Australia; Hong Kong, China; Indonesia; Japan; the People's Republic of China; the Republic of Korea; and Thailand. The book also makes a valuable supplement for introductory courses on finance, governance, and economics, as it appeals to a broad range of readers, including university students, academics, finance practitioners, and policy makers.

Handbook of Research on Strategic Fit and Design in Business Ecosystems Hacıoğlu, Umit 2019-08-30 With advancing information technology, businesses must adapt to more efficient structures that utilize the latest in robotics and machine learning capabilities in order to create optimal human-robot cooperation. However, there are vital rising concerns regarding the possible consequences of deploying artificial intelligence, sophisticated robotic technologies, automated vehicles, self-managing supply modes, and blockchain economies on business performance and culture, including how to sustain a supportive business culture and to what extent a strategic fit between human-robot collaboration in a business ecosystem can be created. The Handbook of Research on Strategic Fit and Design in Business Ecosystems is a collection of innovative research that builds a futuristic view of evolving business ecosystems and a deeper understanding of business transformation processes in the new digital business era. Featuring research on topics such as cultural hybridization, Industry 4.0, and cybersecurity, this book is ideally designed for entrepreneurs, executives, managers, corporate strategists, economists, IT specialists, IT consultants, engineers, students, researchers, and academicians seeking to improve their understanding of future competitive business practices with the adoption of robotic and information technologies.

The Multilateral Convention on Mutual Administrative Assistance in Tax Matters Amended by the 2010 Protocol OECD 2011-06-01 This publication contains the official text of the Multilateral Convention on Mutual Assistance in Tax Matters as amended by the 2010 Protocol.

Taxation of International Executives Deloitte Haskins and Sells 1985-11-10 This guide provides a practical, basic introduction to the tax consequences of transferring executives and specialists from one country to another.

Global Transfer Pricing: Principles and Practice 4th Edition (Nordic Edition) Deloitte 2020-02-27 Now in its fourth edition, Global Transfer Pricing: Principles and Practices continues to provide a straightforward and accessible introduction to this complex and increasingly important area of business taxation. It offers readers an overall view of transfer pricing as it is practised today, including the 2017 changes to OECD transfer pricing guidance following the Base Erosion and Profit Shifting (BEPS) initiative. In addition to the theory of transfer pricing, this practical handbook explains how to implement transfer pricing models in global multinationals, how to monitor transactions to ensure compliance and how to create transfer pricing documentation. -

Leadership for the Future Sustainable Development of Business and Education Wadim Strielkowski 2018-03-30 This proceedings volume examines leadership from the perspectives of business, economics, social sciences, cross-cultural management, and education as a means to establish a future of sustainable development. Featuring contributions from the 2017 Prague Institute for Qualification Enhancement (PRIZK) and International Research Centre (IRC) "Scientific Cooperation" International Conference held in the Czech Republic, this volume focuses particularly on business models and higher education schemes from BRICS nations and examines topics such as social and educational practices, academic policies and business development. Leadership is becoming a key element for the future sustainable development of business and education in the quickly globalizing world. In this regard, a special emphasis should be made on the formation of high-quality human resources—the leading experts in their field who will create innovations and introduce breakthrough technologies. The development of a creative economy and knowledge economy requires highly-educated human capital, thus education becomes a key element of this process. Education must keep pace with time, be competitive, and stay in touch with the process of technology. The enclosed papers identify the key steps for sustainable growth and development in business and education. Featuring contributions on theory and practice, this book is appropriate for academics, researchers, policy-makers and practitioners in the areas of business, leadership management, entrepreneurship, innovation and education.

OECD Investment Policy Reviews: Kazakhstan 2017 OECD 2017-06-15 The Kazakh authorities have embarked upon an ambitious reform programme to improve the country's framework for investment and strengthen the country as an attractive investment destination.

Global Challenges in Public Finance and International Relations Zahin Duran, Deniz 2019-03-29 Although the concept of international public goods has been established, new international public needs arise by the day. For example, while there are many taxation problems and debates that have not yet been resolved internationally, many new tax-related problems like international transfer pricing, taxation of virtual profits, and taxation of electronic commerce are being added. These issues require studies that will discuss a new agenda and propose solutions for these dilemmas and problems. Global Challenges in Public Finance and International Relations provides an innovative and systematic examination of the present international financial events and institutions, international financial relations, and fiscal difficulties and dilemmas in order to discuss solutions for potential problems in the postmodern world. Highlighting topics such as international aid, public debt, and corporate governance, this publication is designed for executives, academicians, researchers, and students of public finance.

The Institutional Evolution of China Fan Zhang 2018-09-28 China's recent evolution is not only a story of extraordinary economic growth but also a story of great institutional change. Fan Zhang challenges traditional theory to explain the real origins of China's reform, the political and economic forces driving it, and the reasoning behind its stagnation. The institutional re-arrangement of government and market has been crucial in this marketization process. Using a wealth of documents and cases, Zhang provides a detailed analysis of China's institutional changes over the past 40 years, focusing on the government-market relationship. A theoretical framework is presented to explain the targets and incentives of government and business firms in a bureaucratic-market system, which promoted economic growth, but also fostered corruption and resulted in a re-centralisation of the system. Using an index of marketization in China since 1978, Zhang shows that overall, market expansion has continued but with diminishing marginal gains. The government control of financial resources that had previously been relaxed in the early years of reform has been enhanced to some extent as a result of the changing institutional environment. Policy makers dealing with China-related policies, researchers and postgraduate students in political science, economics and Chinese studies will find this book a compelling exploration of the current and constant cooperation and conflict between government and market.

Risk Management and Corporate Governance 2014 This sixth peer review of the OECD Principles of Corporate Governance analyses the corporate governance framework and practices relating to corporate risk management, in the private sector and in state-owned enterprises. The review covers 26 jurisdictions and is based on a general survey of all participating jurisdictions in December 2012, as well as an in-depth review of corporate risk management in Norway, Singapore and Switzerland. The report finds that while risk-taking is a fundamental driving force in business and entrepreneurship, the cost of risk management failures is often underestimated, both externally and internally, including the cost in terms of management time needed to rectify the situation. The reports thus concludes that corporate governance should ensure that risks are understood, managed, and, when appropriate, communicated.

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017 OECD 2017-07-10 This consolidated version of the OECD Transfer Pricing Guidelines includes the revised guidance on safe harbours adopted in 2013, as well as the recent amendments made by the Reports on Actions 8-10 and 13 of the BEPS Actions Plan and conforming changes to Chapter IX.

International Firms' Economic Nationalism and Trade Policies in the Globalization Era Chandan, Harish C. 2019-02-15 The current world economy is interconnected; however, due to recent economic crises, trade deficits, and nationalist movements, there is a political trend of economic nationalism that is taking root in countries around the world. As such, global economies around the world are decreasing their international trade and introducing import tariffs and economic protectionism. International Firms' Economic Nationalism and Trade Policies in the Globalization Era provides a comprehensive understanding of the recent rise of economic nationalism in the context of the hyper-connected global economy by providing strategies and country-specific solutions for domestic and international firms. Covering how multinational corporations can overcome the protectionist sentiments while reinventing their corporate social responsibility models, it showcases how economic nationalism and globalization can successfully coexist. This publication is ideally designed for business leaders, economists, professionals, policymakers, researchers, and academicians.

Guide to International Transfer Pricing Dr A. Michael Heimert 2018-10-26 The pricing of goods, services, intangible property and financial instruments within a multi-divisional organization, particularly in regard to cross-border transactions, has emerged as one of the most contentious areas of international tax law. This is due in no small measure to the rise of transfer pricing regulations as governments seek to stem the flow of their tax revenue from their jurisdictions. This thoroughly practical work provides guidance on an array of critical transfer pricing issues. The guide's relevance is further enhanced by the inclusion of country chapters covering domestic transfer pricing issues in a variety of key national jurisdictions.

AI Superpowers Kai-Fu Lee 2018-09-25 Introduction -- China's Sputnik moment -- Copycats in the Coliseum -- China's alternate Internet universe -- A tale of two countries -- The four waves of AI -- Utopia, dystopia, and the real AI crisis -- The wisdom of cancer -- A blueprint for human co-existence with AI -- Our global AI story

Removing Tax Barriers to China's Belt and Road Initiative Michael Lang 2018-11-27 Since its announcement in 2013, the Belt and Road Initiative (BRI), also known as the New Silk Road, has gradually gained international recognition. The project requires not only extensive investment in infrastructure and transportation but also an acceleration of the internationalization of multinationals and supply chains in Belt and Road countries. The project will, hopefully, lead governments and businesses in countries along the Belt and Road to compete, adopt best practices and improve transparency. The BRI marks a national push by China to increase economic links to Southeast Asia, Central Asia, Russia, the Baltic region (Central and Eastern Europe), Africa and Latin America, which will have major consequences for the way that tax systems interact. Emerging from the research conducted by the WU Global Tax Policy Center in cooperation with several Chinese universities, this book offers fourteen policy-relevant research papers prepared by international experts on the following issues: • The New Silk Road: Will Tax Be a Facilitator or a Barrier? • Neo-BEPS: China's Prescription for International Tax Reform Embodying the Rationality of the Belt & Road Initiative; • International Taxation Coordination under China's Belt and Road Strategy; • Tax Issues in the Main Belt and Road Countries and Industries of China's Outward Foreign Direct Investment; • Preferential Arrangements under Chinese Tax Treaties with Belt and Road Countries and Disputes Regarding Their Applicability; • Tax Planning by Going-Global Enterprises for Cross-Border Earnings: Observations Based on Belt and Road Countries; • International Taxation Issues under the Belt and Road Initiative: Corporate Income Tax Laws and Tax Treaties; • Financial and Tax Operations in the Five Central Asian Countries; • The Role of Border-Crossing Procedures in the Transportation of Goods along the New Silk Road; • Transfer Pricing Issues Related to the Belt and Road Initiative; • Tax Treaties between Belt and Road Countries; • VAT Challenges in the Belt and Road Initiative; • Global Tax Policy Post-BEPS and the Perils of the Silk Road; and • Creating a Positive Tax Climate for Complex Multijurisdictional Investment Projects. Outcomes presented in the book consist of findings presented during Tax Policy Forum on the Belt and Road Initiative held on 12-13 June 2017 in Beijing, jointly organized with Peking University Tax Law Center and the Central University of Finance and Economics, Beijing. These papers also formed the basis for input by WU Global Tax Policy Center at the first meeting of The Belt and Road Initiative Tax Cooperation Conference (BRITCC) held in Astana on 14-16 May 2018, in which it was agreed to establish a permanent forum to examine the tax issues that arise from the BRI. The WU Global Tax Policy Center will continue to provide inputs to this forum.

On the Principles of Social Gravity [Revised Edition] Tobore Tobore 2020-10-06 "On the Principles of Social Gravity" proposes a radical new way of thinking about social systems. It explains that all social systems - institutions created of and for human beings e.g. healthcare system, family, military etc., - are held together or governed by nine principles or rules. Using these principles, it examined the problems facing the US healthcare system, criminal justice system, social security, student debt crisis, tax policies, immigration, the political system, and the United Nations. Then, provided novel and unique solutions to them. It expands on the meaning of social entropy and explains how it affects all social systems. It explains new terms like social gravity, de-entropicification, primary and secondary contributors, negative and positive homogeneity, positive and negative homogenous group, homogenization, etc. that many readers will find enlightening and very interesting. It is a book that is likely to spark national and even global discussions about many of the institutions we have created. It's originality and usefulness makes it very likely that it will find a wide audience and many of its terms may become popular in the wider society. Since anyone could use the same principles developed in this book to understand and solve the problems with any social system, it will be useful for adoption in the university, for researchers and professors in the social sciences.

Fintech Regulation in China Robin Hui Huang 2021-07 Provides a systematic and contextualized account of China's fintech regulation.

China's Propensity for Innovation in the 21st Century Steven W. Popper 2021-02-15 In this report, the authors describe what information would be needed to better understand China's innovation trajectory in the coming decades. They examine the propensity in China's innovation system to realize its potential as an innovating nation.

International Tax Handbook 2015-01-01 This truly indispensable book from Nexia International condenses the KEY rates, reliefs and tax facts from 80 regimes into one essential guide. It's an accessible and user-friendly first point of reference for accountants, tax advisers, policy-makers, investors looking at opportunities overseas and anyone considering living or working abroad. Each chapter covers a single jurisdiction and includes information on: - Legal Forms - Corporate Tax - Personal Tax - Withholding Taxes - Indirect Taxes Each country-specific chapter is organised and presented in the same format and style. The chapters are organised alphabetically by country which ensures readers can quickly find the information they need on a specific country. Written by Nexia members based in the relevant tax regime, The International Tax Handbook provides a concise overview of taxation in these regimes: Argentina, Australia, Austria, Bahrain, Belgium, Bolivia, Brazil, British Virgin Islands, Bulgaria, Cameroon, Canada, Channel Islands - Guernsey, Channel Islands - Jersey, Chile, China, Colombia, Costa Rica, Cyprus, Czech Republic, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Ghana, Gibraltar, Greece, Guatemala, Hong Kong SAR, Hungary, India, Iran, Ireland, Isle of Man, Israel, Italy, Japan, Kenya, Korea, Lebanon, Liechtenstein, Luxembourg, Malaysia, Malta, Mauritius, Mexico, Morocco, Namibia, The Netherlands, New Zealand, Nigeria, Oman (Sultanate of Oman), Pakistan, Panama, Paraguay, Peru, Poland, Portugal, Qatar, Russia, Romania, Russia, Saudi Arabia, Singapore, Slovak Republic, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Taiwan, Tanzania, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uruguay, Vietnam. Previous edition ISBN: 9781780431277

Taxation in the Digital Economy Nella Hendriyetti 2022-07-11 A robust and efficient tax administration in a modern tax system requires effective tax policies and legislation. Policy frameworks should cover all aspects of tax administration and include the essential processes of capturing, processing, analyzing, and responding to information provided by taxpayers and others concerning taxpayers' affairs. By far the greatest challenges facing tax administrations in all countries are those posed by the continuing developments in the digital economy. Whereas societies are grappling to come to terms with the transitions from the third industrial or digital revolutions, revenue authorities grapple with the consequences for the sustainability of their tax bases and the efficient administration and collection of taxes. This book presents a critical review of the status of tax systems in Asia and the Pacific in the era of the digital economy. The book suggests how countries can maximize their domestic resource mobilization when confronted by the challenges that digitalization inevitably produces, as well as how they can best harness or take advantage of aspects of digitalization to serve their own needs. The full implications of the COVID-19 crisis are still too uncertain to predict, but it is clear that the crisis will accelerate the trend towards digitalization and also increase pressures on public finances. This, in turn, may shape the preference for, and the nature of, both multilateral and unilateral responses to the tax challenges posed by digitalization and the need to address them. This book will be a timely reference for those researching on taxation in digital economy and for policy makers.

Topics for Group Discussion Prof Shrikant Prasoon 2017-09 There are no specific rules to prepare for a GD. And no one knows what the topic of GD is going to be. This book includes topics that are likely to be put by the Group Testing Officer before the candidates to gauge their personality and leadership qualities. It will be a good idea to keep yourself abreast with topics from: 1. Current Affairs - Current Affairs is something that you have to be thorough with. Understand the recent crises affecting the world, latest developmental initiatives, and important national & global events. 2. Historical topics- Have a fair knowledge about the history of India and the world. Having historical information will help you cite examples and make references whenever needed. 3. Sports, Arts & Literature - In these topics, try to have a decent idea about what is popular, who are the leaders in each area, the latest that has happened in these areas. 4. Data crunching - Do familiarize yourself with important data. Throwing in some data if required in your GD will definitely create an impression among the assessors. Speak with a measure of confidence on the given topic; and secure the nod of the evaluator.

World Investment Report United Nations 1996

Digital Revolutions in Public Finance Mr. Sanjeev Gupta 2017-11-01 Digitization promises to reshape fiscal policy by transforming how governments collect, process, share, and act on information. More and higher-quality information can improve not only policy design for tax and spending, but also systems for their management, including tax administration and compliance, delivery of public services, administration of social programs, public financial management, and more. Countries must chart their own paths to effectively balance the potential benefits against the risks and challenges, including institutional and capacity constraints, privacy concerns, and new avenues for fraud and evasion. Support for this book and the conference on which it is based was provided by the Bill and Melinda Gates Foundation "Click Download on the top right corner for your free copy..."

Global Innovation Index 2020 Cornell University 2020-08-13 The Global Innovation Index 2020 provides detailed metrics about the innovation performance of 131 countries and economies around the world. Its 80 indicators explore a broad vision of innovation, including political environment, education, infrastructure and business sophistication. The 2020 edition sheds light on the state of innovation financing by investigating the evolution of financing mechanisms for entrepreneurs and other innovators, and by pointing to progress and remaining challenges - including in the context of the economic slowdown induced by the coronavirus disease (COVID-19) crisis.

Fundamentals of Transfer Pricing Raffaele Petruzzi 2022-06-20 This is Part Two of a crucially significant two-volume set on the nature of transfer pricing that fully elucidates how the growing body of applicable rules works in practice. The preceding volume, subtitled General Topics and Specific Transactions, focused on basic principles and specialized topics. This volume enlarges the scope of the first volume, particularly concerning industry specifics, regional considerations, the use of new technologies, and the intersection between transfer pricing rules and other disciplines. As in the first volume, stakeholding contributors from government, multinational companies, international organizations, advisory groups, and academia offer deeply informed perspectives, both general and specific, on the practical application of transfer pricing rules. With numerous examples and relevant international judicial precedents, the authors augment the first volume in such ways as the following: extended analysis of particular business sectors, including automotive, banking, consumer goods, insurance, IT, oil and gas, and pharmaceuticals; specific jurisdictional coverage of the United States, the European Union, Brazil, China, and India; detailed presentation of the use of new technologies by both taxpayers and tax authorities; and further in-depth analysis of transfer pricing's interaction with various fields of law. With this authoritative source of practical guidance, advisors, in-house practitioners, government officials, and academics worldwide will have all the details they need to move forward in tackling the complex aspects of the current transfer pricing environment.

Aircraft Valuation David Yu 2020-10-23 This book is one of the first to explore aviation and aircraft leasing and its values establishing it as a standalone investable asset class within the larger real assets industry. Airplanes are a crucial but capital-intensive component of the global economy. The author, as an academic, researcher, appraiser, advisor and businessperson in the industry, bridges a gap in the existing literature with his analysis of the underlying aviation asset class return and risk profile. The book describes the characteristics, dynamics and drivers of the global, Asia and China specific aviation and leasing landscapes. Recent effects of COVID-19 on aviation and an analysis of the drivers affecting cross border mergers and acquisitions in the industry are also investigated. The book includes 20+ years of empirical aircraft valuation evidence and analysis of its characteristics establishing the aircraft and sub-segments as asset classes. In addition, characteristic comparisons to other real asset subclasses and benchmarks are examined. This book will be of interest to academics, financiers, investors, industry participants and more general aviation enthusiasts.

International Taxation of Energy Production and Distribution John Abrahamson 2018-04-20 Energy is a major global industry with rapid ongoing changes in areas such as carbon taxes, emissions trading regimes, and the development of renewable energy. The cross-border nature of the industry calls for the thorough, expert, and up-to-date analysis provided in this timely and practical book. Taking a down-to-earth, problem-solving approach to policy and practice in the field worldwide, the author focuses on the international tax framework, and the tax regimes in leading energy producing and consuming countries. The book introduces and analyses significant international tax issues related to energy production and distribution, extending from the tax regime in the country where the oil, gas, or coal exploration and production activities are located, through to cross-border transportation using pipelines, tankers, and bulk carriers, to the taxation of power stations and electricity transmission and distribution networks. The taxation issues covered include the following: - upstream oil and gas and mining taxes; - incentives for renewable energy; - carbon taxes and emission trading regimes; - dividend, interest, and royalty flows; - foreign tax credits; - permanent establishments; - mergers and acquisitions; - taxation issues for derivatives and hedging; - transfer pricing; - regional purchasing, marketing, service, and intangible property structures; - free trade agreements and customs unions; - dispute resolution; and - tax administration and risk management. Detailed updates are included on the most recent international tax developments affecting the energy industry, including the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and the 2017 OECD Transfer Pricing Guidelines. Case studies offer an opportunity to apply international tax analysis to specific examples, and gain practice in identifying and discussing relevant international taxation issues. This book will be of significant value to corporate tax managers and in-house counsel, together with accountants, lawyers, economists, government officials, and academics connected with the energy industry and related international taxation issues.

Harmful Tax Competition OECD 1998 Globalisation has had positive effects on the development of tax systems and has encouraged countries to engage in base broadening and rate reducing tax reforms. However, it has also created an environment in which tax havens thrive and in which...

International Equity Exchange-Traded Funds Tomasz Miziolek 2020-09-23 This book presents the economic foundation of international equity investments providing a practical guide to invest in international equity exchange-traded funds (ETFs). It shows how to gain exposure to foreign stock markets through both theoretical foundations of international diversification and in-depth characteristics of global, regional, country-specific, and international sector/thematic ETFs. Unlike other books in the field which broadly discuss different aspects of the ETF market, this book explores one specific market segment, offering the first in-depth and state-of-the-art analysis of international equity ETFs and including, in particular, ETFs with global, regional,

single-country, and international sector/thematic exposures. The number and variety of such financial instruments are constantly growing. Hence, it seems obvious that there is an urgent need for a book that will help investors who are willing to diversify their portfolios outside the domestic market—in both

developed and emerging/frontier markets. International Equity Exchange-Traded Funds presents a comprehensive review of investment possibilities offered by international ETFs for stock market investors.
OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administration Aurobindo Ponniah 2010