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Taxation (International and Other Provisions) Act 2010 is up to date with all changes known to be in force on or before 03 November 2020. There are changes that may be brought into force at a future date. ... CHAPTER 3 Tax-interest amounts. Tax-interest expense and income amounts: basic rules. 382. The tax-interest expense amounts of a company ...

Taxation (International and Other Provisions) Act 2010
2 Taxation (International and Other Provisions) Act 2010 (c. 8) Part 2 – Double taxation relief CHAPTER 3 – Miscellaneous provisions Document Generated: 2020-06-24 Status: This is the original version (as it was originally enacted). (4)Subsection (1)— (a) has effect subject to section 31(2)(a) (no deduction for foreign tax if credit

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Table Of Contents. Chapter 1 Introduction to Taxation Chapter 2 Introduction to International Taxation Chapter 3 The Right to Tax Individuals Chapter 4 The Right to Tax Companies Chapter 5 The Double Tax Problem Chapter 6 Double Tax Relief in Practice Chapter 7 Double Tax Treaties Chapter 8 Internationally Mobile Employees Chapter 9 Permanent Establishments Chapter 10 Taxation of Cross-border ...

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3.3.1.3 Taxation of income from "direct" investment Non-residents can engage in direct investment in New Zealand either through a branch (that is, an unincorporated "fixed establishment"), or a subsidiary (that is, an incorporated "fixed establishment"). 3.3.1.3.1 Branch investment

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Chapter 3 Double Tax Treaties 3.1. Introduction A significant role of a double tax agreement (DTA) between two or more countries is toremove the double taxation (discussed in chapter 2), which is an impediment to cross-border trade in goods and services, and the move-ment of capital and people between countries. Many countries have now

Chapter 3 Double Tax Treaties 3.1. Introduction
This chapter explains the implications for the taxation of non-residents flowing from the above decisions. The two most important sources of income earned by non-residents are debt (money that foreigners lend to New Zealand firms) and equity (direct investment in New Zealand firms). Taxes on non-residents raise significant amounts of revenue.

Taxing income across international borders - a policy ...
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This chapter reviews first the key developments of international business and the development of the multinational enterprise and then discusses some of the developments related to the systems for international taxation that arose to address this cross border trading growth.

The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics.

After an introductory chapter, the study is divided into nine chapters. Chapter 2 presents a brief history of income taxation in Indonesia, noting the important tax reforms which occurred in 1920 and 1984. Chapter 3 presents an outline of the general principles of taxation and discusses those most appropriate to the current Indonesian tax system within the framework of the country's current development strategy. Chapter 4 discusses various concepts of income. Chapter 5 surveys the taxation of labour income. Chapter 6 examines various accounting approaches to measuring business income, including the traditional accounting concept and the current value concept. Chapter 7 discusses the taxation of income from capital under three headings: capital gains, interest, and dividends. Chapter 8 surveys the international aspects of the income tax, i.e. the taxation of the foreign income of the country's residents and the income of non-residents that originates within Indonesia. Chapter 9 examines income tax administration in Indonesia. Chapter 10 summarizes the study's major findings and makes some specific recommendations for change.

Jurisdiction to Tax Corporate Income Pursuant to the Presumptive Benefit Principle intends to demonstrate that the profit shifting phenomenon (i.e., the ability of companies to book their profits in jurisdictions other than those that host their economic activities) is real, severe, undesirable, and above all, the natural consequence of both the preservation of three fundamental paradigms that have historically underlain corporate income taxes and their precise legal configuration. In view of this, the book submits a number of proposals in relation to the aforementioned paradigms and in the light of the suggested "presumptive benefit principle" so as to counteract profit shifting risks and thus attain a more equitable allocation of taxing rights among States. This PhD thesis obtained the prestigious European Academic Tax Thesis Award 2018 granted by the European Commission and the European Association of Tax Law Professors. What's in this book: This book provides a disruptive discourse on tax sovereignty in the field of corporate income taxation that endeavors to escape from long-standing tax policy tendencies and prejudices while considering the challenges posed by a globalized (and increasingly digitalized) economy. In particular, the book offers an innovative perspective on certain deep-rooted paradigms historically underlying corporate income taxation: tax treatment of related parties within a corporate group along with the arm's-length standard; corporate tax residence standards; and definition of source for corporate income tax purposes, with a particular emphasis on the permanent establishment concept. The book explores their respective origins, supposed tax policy rationales, structural problems and interactions; ultimately showing how the way tax jurisdiction is currently defined through them inherently tends to trigger profit shifting outcomes. In view of the conclusions of the study, the author suggests the use of a new version of the traditional benefit principle (the "presumptive benefit principle") that would contribute to address the profit shifting phenomenon while serving as a practical guideline to achieve a more equitable allocation of taxing rights among jurisdictions. Finally, the book submits a number of proposals inspired by the aforementioned guideline that aspire to strike a balance between equity, effectiveness and technical feasibility. They include a new corporate tax residence test and, most notably, a proposal on a new remote-sales permanent establishment. How this will help you: With its case study (based on the Apple group) empirically demonstrating the existence of the profit shifting phenomenon, its clearly documented exposure of the reasons why traditional corporate income tax regimes systematically give rise to these outcomes, its new tax policy guideline and its proposals for reform, this book makes a significant contribution to current tax policy discussions concerning corporate income taxation in cross-border scenarios. It will be warmly welcomed by all concerned—policymakers, scholars, practitioners—with the greatest tax policy challenges that corporate income taxation is facing in the contemporary world.

Explains why perfecting, rather than curbing, interstate competition would make international taxation both more efficient and more just.

This paper analyses the various ways that have been developed by states to avoid international double taxation. Chapter 2 contains a general definition of shipping income. In chapter 3 relevant provisions of an important number of treaties are investigated. They include 100 treaties between OECD countries, and 29 treaties between Latin-American and OECD countries. The elements: definition of international traffic, taxable person and exclusive allocation of jurisdiction and the avoidance of double taxation, in multilateral instruments such as the OECD, UN, Andean and Nordic treaties are dealt with. Chapter 4 deals with the private sector and tax planning. The open register of Panama is dissected to show the inner workings of such a system and the legal framework which backs its existence in the internal level (use of the territoriality princple) and open register provision, and in the external spheres (reciprocal exemptions). Chapter 5 is an empirical study of the consequences of the most significant situations found in chapter 3. Also studied is an empirical case of multiple taxation at source and the differences the interplay of tax treaties, reciprocal exemptions and tax haven shipping can create.

This book refines the features of a variety of different common law and civil law systems down to a recognizable standard CIT system, identifying in the process the system s core strengths and problems, as well as the factors that determine its impact on corporate behavior. The author offers insightful perspectives on such crucial issues as the following: corporate group members versus corporate groups as taxable entities; anti-abuse rules and developments in judicial anti-abuse doctrines; costs associated with, e.g., valuation of assets, compliance, and administration; how certain core CIT concepts are independent of tax law; efficiency, equity, and the protection of existing property rights; the firm s reaction to behavioral control instruments; limitations on the use of losses; depreciation and amortization rules; manipulation of legal characterization; and transfer of assets and income. The work has an interdisciplinary approach drawing on the literatures of tax law, economics, corporate law, accounting, and business management. It concludes with a set of policy guidelines that should be considered when approaching the traditionally cumbersome interaction between tax systems and corporate groups. Especially valuable to the practitioner are the book s extensive graphic design solutions illustrating the subtleties of the operation of corporate tax laws. Analyzing the taxation of corporate groups in a user-friendly form not available in any other source, this book greatly enhances the development of advanced tax planning methods that do not disrupt the economic operation of businesses. Its comprehensive conceptual framework will greatly facilitate the work of those, from practitioners to researchers, interested in developing a practical approach to corporate income taxation applicable at a global level."

This book presents research on how taxes affect the investment and financing decisions of multinationals. The contributors examine the effects of taxation on decisions about international financial management, business investment, and international income shifting. They consider the influence of tax rules on dividend policy decisions within multinationals; the extent to which tax incentives affect the level and location of research and development across countries; and the fact that foreign-controlled companies operating in the United States pay lower taxes than do domestically controlled companies.

This new volume of the IARC Handbooks of Cancer Prevention in Tobacco Control presents a critical review and evaluation of the evidence by 25 international experts from twelve countries on the economics, epidemiology, public policy and tobacco control aspects of tax and price policies. The working group draws conclusions about the effectiveness of tax and price measures to control tobacco use in the population. The Handbook covers an overview of tobacco taxation; industry pricing strategies and other industry initiatives diluting the effects of taxes on consumption; tax, price and aggregated demand for tobacco, as well as demand at the individual level in adults, young people and the economically disadvantaged; tax avoidance and tax evasion and the economic and health impacts of tobacco taxation. This body of evidence and the consensus evaluation of 18 concluding statements on the impact of interventions to increase the price of tobacco products, can assist policy makers, government officials, evaluators and researchers working in tobacco control and disease prevention, to base their decisions on the latest scientific evidence.