



Kpmg Us Tax Guide 2015

Kuldeep Sharma



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Evolution of APA Regime Kuldeep Sharma, 2021-07-19 Advance pricing agreements or arrangements APAs are designed as a dispute prevention mechanism for transfer pricing related issues and provide certainty to taxpayers on taxation of cross border transactions Since the APA procedure was introduced by tax authorities in the late 1980s it has gradually taken hold worldwide and evolved along several dimensions with important characteristics This book the first exclusively dedicated to the global APA regime provides a comprehensive in depth discussion of the APA concepts and procedures in twenty five jurisdictions across Europe Asia Asia Pacific North America South America and Africa noting the particular genesis features and progress made under each programme The analysis covers such elements as the following the types of APAs and their characteristics the main steps involved in an APA process key advantages of APA programme and comparative study of the APA as a preferred dispute prevention mechanism over other dispute resolution mechanisms key issues observed and in practice by various APA authorities worldwide inter alia involving cost base of captive entities resolution of transfer pricing issues involving intangibles location savings joint site visits attribution of profits to PEs APAs for small businesses abbreviated procedure for renewal of APAs significance of economic nexus prior to the grant of APAs and other relevant issues exchange of APA rulings equip tax authorities to quickly identify risk areas so as to curb Base Erosion and Profits Shifting BEPS which augurs well for the APA programme and is another milestone in its evolution process APAs provide jurisdictions with an excellent platform to fostering a non adversarial tax regime The author includes an extended case study of India s APA programme highlighting some of its conspicuous elements with equal focus on certain special characteristics of APAs in Australia Canada France Germany Ireland Korea The Netherlands Poland UK and the United States Factors influencing speedier processing and suggestions on further improvement of APA programmes are also included Numerous tables and figures illustrate all aspects associated with APAs With more economies opening up and the worldwide implementation of the OECD G20 BEPS Action Reports in an endeavour to combat BEPS access and recourse to APAs is sure to grow This invaluable book will enable tax administrations to learn from each other s experiences and help to prevent costly and time consuming transfer pricing audits and litigation for multinational enterprises The book will be welcomed by revenue officials professionals and advisors concerned with international taxation as well as by tax law academics

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

The Oxford Handbook of International Tax Law Florian Haase, Georg Kofler, 2023-10-13 International Tax Law is at a turning point Increased tax transparency the tackling of Base Erosion and Profit Shifting BEPS the reconstruction of the network of bilateral tax treaties the renewed discussion about a fair and efficient allocation of taxing rights between States in a global digitalized economy and the bold push for minimum corporate taxation are some expressions of this shift This new era also demonstrates the increased influence of international standard setters such as the OECD the UN and the EU Each of these developments alone has the potential of being disruptive to the traditional world of international tax law but together they have the potential to reshape the international tax system The Oxford Handbook of International Tax Law provides a comprehensive exploration of these key issues which will shape the future of tax law Divided into eight parts this handbook traces the history of international tax law from its earliest days until the present including reflections on the developments that have characterized the last one hundred years The second section places tax law within the broader international context considering how it relates to public and private international law as well as corporate trade and criminal law Sections three and four consider key legal principles and issues such as regional tax treaty models OECD dispute resolution and transfer pricing versus formulary apportionment Subsequent analysis places these issues within their European and cross border contexts providing an assessment of the role of the ECJ state aid and cross border VAT Section seven broadens the scope of this analysis asking how trends in recent major economies and regions have helped shape the current outlook The final section considers emerging issues and the future of international tax law With over sixty authors from 28 different countries the Oxford Handbook of International Tax Law is an invaluable resource for scholars academics and practitioners alike

International Taxation of Banking John Abrahamson, 2020-02-20 Banking is an increasingly global business with a

complex network of international transactions within multinational groups and with international customers This book provides a thorough practical analysis of international taxation issues as they affect the banking industry Thoroughly explaining banking's significant benefits and risks and its taxable activities the book's broad scope examines such issues as the following taxation of dividends and branch profits derived from other countries transfer pricing and branch profit attribution taxation of global trading activities tax risk management provision of services and intangible property within multinational groups taxation treatment of research and development expenses availability of tax incentives such as patent box tax regimes swaps and other derivatives loan provisions and debt restructuring financial technology FinTech group treasury interest flows and thin capitalisation tax havens and controlled foreign companies and taxation policy developments and trends Case studies show how international tax analysis can be applied to specific examples The Organisation for Economic Co operation and Development Base Erosion and Profit Shifting OECD BEPS measures and how they apply to banking taxation are discussed The related provisions of the OECD Model Tax Convention are analysed in detail The banking industry is characterised by rapid change including increased diversification with new banking products and services and the increasing significance of activities such as shadow banking outside current regulatory regimes For all these reasons and more this book will prove to be an invaluable springboard for problem solving and mastering international taxation issues arising from banking The book will be welcomed by corporate counsel banking law practitioners and all professionals officials and academics concerned with finance and its tax ramifications

Removing Tax Barriers to China's Belt and Road Initiative Michael Lang, Jeffrey Owens, 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 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

VAT in the Digital Era Yan Xu, 2023-12-31 With the growth of the digitalized economy VAT on cross border digital supplies has emerged as an important issue Yet views and practices regarding the application of the VAT on these supplies differ significantly across different jurisdictions A lack of international VAT harmonization can cause double taxation or unintended double non taxation resulting in distortions and revenue losses VAT in the Digital Era considers unilateral and multilateral options for the creation of an internationally coordinated VAT framework Providing analysis of the status quo in key jurisdictions the book explores the implications of the digitalized economy for the VAT systems across borders It outlines possible approaches that can be taken to achieve a more consistent international VAT treatment of cross border supplies and the extent to which a multilateral solution would be preferable and achievable at the international level Bringing together contributions from leading international voices in the VAT law and policy and international taxation fields VAT in the Digital Era addresses current issues and proposes ways to coordinate VAT rules on cross border digital supplies This new book is essential reading for academics researchers governments and other financial organisations involved with the world's most important indirect tax

A Guide to the Anti-Tax Avoidance Directive Werner Haslehner, Katerina Pantazatou, Georg Kofler, Alexander Rust, 2020-06-26 This book provides a concise practical guide to the European Union's Anti Tax Avoidance Directive ATAD Presenting unique insights into the ATAD's five specific anti avoidance rules its chapters explain the background of those rules the directive's interactions with relevant jurisprudence and the challenges posed to the ATAD's interpretation and implementation in domestic law

Taxing Ourselves, fifth edition Joel Slemrod, Jon Bakija, 2017-06-02 The new edition of a popular guide to the key issues in tax reform presented in a clear nontechnical and unbiased way To follow the debate over tax reform the interested citizen is often forced to choose between misleading sound bites and academic treatises Taxing Ourselves bridges the gap between the oversimplified and the arcane presenting the key issues clearly and without a political agenda Tax policy experts Joel Slemrod and Jon Bakija lay out in accessible language what is known and not known about how taxes affect the economy and

offer guidelines for evaluating tax systems both the current tax system and proposals to reform it This fifth edition has been extensively revised to incorporate the latest data empirical evidence and tax law It offers new material on recent tax reform proposals expanded coverage of international tax issues and the latest enforcement initiatives Offering historical perspectives outlining the basic criteria by which tax policy should be judged fairness economic impact enforceability examining proposals for both radical change replacement of the income tax with a flat tax or consumption tax and incremental changes to the current system and concluding with a voter s guide the book provides readers with enough background to make informed judgments about how we should tax ourselves Praise for earlier editions An excellent book Jeff Medrick New York Times A fair minded exposition of a politically loaded subject Kirkus Reviews

Customs Law of the European Union Massimo Fabio, 2025-07-29 Today global competition obliges companies dealing in international trade to modernize their procedures of delivery in order to minimize the customs burden and simplify the relation with customs authorities Customs planning is the current option to be effective in the worldwide marketplace Furthermore a new challenge is now represented by Trade Wars between major countries with the application of universal tariffs generating a relevant impact for businesses and final consumers In this framework customs authorities must offset two different approaches they must ensure the smooth flow of trade while applying necessary controls on the one hand while protecting the health and safety of the Community s citizens on the other To achieve and maintain the correct balance between these demands control methods are constantly evolving raising major challenges to those charged with planning and compliance This book is a highly practical work dealing with the ins and outs of European Union EU customs law Cases of study jurisprudence and comparative law support the analysis of the different legal tools The consolidated principles ruling the transactions within WTO Member States applied in EU law offer the readers the opportunity to understand how customs rules can be applied in any customs jurisdiction The following topics have been analysed in this book customs valuation preferential agreements solutions suspensive regimes transfer pricing adjustment and customs value reconciliation customs duties on intangibles royalties and assists export control rules e commerce and statement of origin Authored by an international tax lawyer with extensive experience working with multinational companies and international institutions Professor of Trade and Customs Law at the European University of Rome this handy resource is designed to help the reader stay in compliance with the laws controlling EU importing and exporting while structuring transactions in a business friendly manner The content has been designed to satisfy every reader from the university student to the corporate lawyer with the aim of sharing the intimate conviction of the author that in any case borders divide customs connect

International Taxation of Manufacturing and Distribution John Abrahamson, 2016-02-18 The most thorough treatment of its subject available this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities extending from the tax regime in the country where the manufacturing activities are located through to

regional purchase and sales companies to the taxation of local country sales companies The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends Among the topics and issues analysed in depth are the following foreign tax credits taxation in the digital economy tax incentives intellectual property group treasury companies mergers and acquisitions leasing derivatives controlled foreign corporation provisions VAT and customs tariffs free trade agreements and customs unions transfer pricing role of tax treaties hedging related accounting issues deferred tax assets and liabilities tax risk management supply chain management depreciation allowances and carry forward tax losses The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples Detailed up to date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting BEPS and other measures against tax avoidance As a full scale commentary and analysis of international taxation issues for multinational manufacturing groups including in depth consideration of corporate structures tax treaties transfer pricing and current developments this book is without peer It will prove of inestimable value to all accountants lawyers economists financial managers and government officials working in international trade environments

Taxation in the Digital Economy Nella Hendriyetty, Chris Evans, Chul Ju Kim, Farhad Taghizadeh-Hesary, 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 The Open Access version of this book available at www.taylorfrancis.com has been made available under a Creative Commons Attribution Non Commercial No Derivatives 4.0 license

Fundamentals of Transfer Pricing Michael Lang, Giammarco Cottani, Raffaele Petrucci, 2025-05-19 *Fundamentals of Transfer Pricing* Volume 1 Principles and Practice Edited by Raffaele Petrucci Giammarco Cottani accurate delineation and

recognition of actual transactions transfer pricing methods comparability analysis transfer pricing audits and litigation administrative approaches to preventing and resolving transfer pricing disputes transfer pricing documentation attribution of profits to permanent establishments transfer pricing and specific transactions use of new technologies in transfer pricing and interplay between transfer pricing and other rules This book delves into both foundational concepts and emerging trends in transfer pricing providing readers with the tools to understand its dynamic application in real world scenarios By analysing examples case studies and the implications of recent judicial precedents it bridges the gap between fundamental principles and practical implementations The application of transfer pricing legislation remains one of the most challenging tasks for taxpayers and tax authorities around the world With this comprehensive source of practical guidance tax lawyers in house tax counsels government officials academics advisory firms and the business community worldwide will have all the support they need to move forward in tackling this complex aspect of the current tax environment China's Rise In Mainland

Asean: Regional Evidence And Local Responses Suthiphand Chirathivat,Buddhagarn Rutchatorn,Wasutadon Nakawiroj,2020-09-28 In today s rapid rise and expansion of China s influence all around the world and in ASEAN during the past two decades there has been an increasing awareness of various countries and regions adjusting themselves to the new trends both in terms of opportunities and risks alike This has become necessary due to the rapid changes in many aspects political landscapes economic issues as well as social and cultural considerations This book China s Rise in Mainland ASEAN Regional Evidence and Local Responses provides timely insights on some of the latest issues pertaining to ASEAN and China rapidly shifting interactions and upcoming geostrategic challenges ASEAN can be said to be undergoing a new era with China becoming more intertwined and involved with the ASEAN region than ever before The complexity of the regional dynamics means that this phenomenon cannot be captured with a single narrative or discipline of study In addressing the matters at hand this book sets out to examine and provide deeper understandings on the regional implications and local responses from ASEAN countries and from the perspective of the region as a whole The underlying rationale is that adequate understanding on the matters involved in this new ASEAN China era will help to encourage better and mutually beneficial relationships between both sides The analysis of this book will be categorized into four main themes 1 The Big Picture concerning China s policies strategies and diplomatic stances 2 Implications and Responses dealing with how ASEAN members react and respond to China s actions and regional influence 3 Perspectives on Trade Investment and External Debt which handles the economic facets of the ASEAN China interactions and 4 Connectivity in Focus addressing various emerging and existing dimensions of connectivity expansion between ASEAN and China both physical and virtual 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 owns the ve 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 ow 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 rst in depth commentary on this new and evolving area of international tax law The detailed analysis covers the entire eld 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 ve countries are also included in the analysis The study concludes with recommendations for improving each of the ve 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 simpli es 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 of cials academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities

□ **The Political Economy of Public Finance** Mustafa Çelen,Özkan Zülfüoğlu,Elżbieta Robak,2017 **The DEMPE Concept and Intangibles** Karol Dziwinski,2022-06-06 Under the widely applied rules of the OECD Transfer Pricing Guidelines allocation of the returns from the exploitation of intellectual property should be shared among all entities that contribute towards the profit generating value of an intangible This important book in its detailed treatment of compliance with this principle known as DEMPE development enhancement maintenance protection and exploitation describes exactly how both taxpayers and tax authorities can achieve an accurate assessment of transactions in order to arrive at an appropriate transfer pricing outcome Analysing the legal economic and business management aspects of multinational enterprises activities the book provides a comprehensive understanding of the DEMPE concept both in theory and in practice Fully covered are such issues and topics as the following role of the DEMPE concept within the framework of international tax law and transfer pricing interplay of the DEMPE concept with the arm s length principle full description of each DEMPE function and analysis in the light of

possible tax and transfer pricing consequences modes of application of the DEMPE concept which can be directly implemented in practice and additional tools e g value chain analysis or RACI matrix useful in applying the DEMPE concept The book also provides the first in depth analysis of the interplay between the DEMPE concept and the licence model in its various structural variations Taking into account that intangibles amount to 84% of the market value of the S P 500 companies and that over 80% of global trade transactions can be linked to value chains of multinational enterprises and recognizing the scarcity of guidance heretofore on the application of the DEMPE concept tax advisors corporate counsels tax authorities and academics around the world are sure to appreciate and benefit greatly from this matchless and practical book

Doing Business in Russia, Volume II Anatoly Zhuplev, 2016-12-26 Russia is a major economy and important power in the global political economic landscape Following the dissolution of the USSR Russia has become a premier global marketplace despite remaining enigmatic and challenging The book serves as a concise guide in understanding Russia from an international business perspective It explores strategic issues drivers constraints costs and risks of international expansion and includes analytical tools practical applications sources of information and assistance in international business research These are supplemented by analysis of Russia s macro economic profile drivers strategic strengths and weaknesses in the comparative context including its international market attractiveness and opportunities for U S companies The book examines Russia s main industries their profiles trends and business attractiveness trends and marketing strategies The discussion of Russia s regions covers regional subdivisions and economic profiles with the focus on Moscow the leading economic region The book also covers the drivers and trends of the Russian small business sector and entrepreneurial business venturing Despite the onslaught of capitalism Russia retains its relationship driven culture The book provides insights by evaluating the determinants of Russian culture its national profile in major global cross cultural studies and practical cultural applications in business negotiations and communications The book s pedagogy includes skill development exercises and cases on doing business in Russia

The Chickenshit Club Jesse Eisinger, 2017-07-11 Winner of the 2018 Excellence in Financial Journalism Award From Pulitzer Prize winning journalist Jesse Eisinger a fast moving fly on the wall disheartening look at the deterioration of the Justice Department and the Securities and Exchange Commission It is a book of superheroes San Francisco Review of Books Why were no bankers put in prison after the financial crisis of 2008 Why do CEOs seem to commit wrongdoing with impunity The problem goes beyond banks deemed Too Big to Fail to almost every large corporation in America to pharmaceutical companies and auto manufacturers and beyond The Chickenshit Club an inside reference to prosecutors too scared of failure and too daunted by legal impediments to do their jobs explains why in an absorbing financial history a monumental work of journalism a first rate study of the federal bureaucracy Bloomberg Businessweek Jesse Eisinger begins the story in the 1970s when the government pioneered the notion that top corporate executives not just seedy crooks could commit heinous crimes and go to prison He brings us to trading desks on Wall Street

to corporate boardrooms and the offices of prosecutors and FBI agents These revealing looks provide context for the evolution of the Justice Department s approach to pursuing corporate criminals through the early 2000s and into the Justice Department of today including the prosecutorial fiascos corporate lobbying trial losses and culture shifts that have stripped the government of the will and ability to prosecute top corporate executives Brave and elegant a fearless reporter Eisinger s important and profound book takes no prisoners The Washington Post Exposing one of the most important scandals of our time The Chickenshit Club provides a clear detailed explanation as to how our Justice Department has come to avoid bungle and mismanage the fight to bring these alleged criminals to justice This book is a wakeup call a chilling read and a needed one NPR org *Vergi Politikasının Transformasyonu* Mustafa Yıldırım, Mustafa Alpin Gülşen, Tolga Evrim Türkan, Adnan Dönmez, Ahmet Uzun, Ayşe Meral Uzun, Gamze Çimen, Hale Balseven, İbrahim Yıldırım, İlyas Özkök, Muhammet Çeçen, Mustafa Terzioğlu, **Impacting Society Positively Through Technology in Accounting and Business Processes** Tankiso Moloi, 2025-05-09 This conference volume discusses the findings of the iCAB 2024 conference that took place in Sun City South Africa on June 27 28 2024 The University of Johannesburg hosted the iCAB 2024 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting The conference was sponsored by the Association of International Certified Professional Accountants AICPA CIMA

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Kpmg Us Tax Guide 2015 Introduction

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