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Everything you need to prepare your 2015 tax return. Cover *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. **EY Tax Guide 2016**, 2015-11-09. Everything you need to prepare your 2015 tax return. Cover *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

OECD Development Pathways Multi-dimensional Review of Kazakhstan Volume 2. In-depth Analysis and Recommendations OECD, 2017-06-15 Kazakhstan has embarked upon an ambitious reform agenda to realise its aspiration of becoming one of the top 30 global economies by 2050 The country's economy and society have undergone deep transformations since independence

Ernst & Young Tax Guide 2018 Ernst & Young LLP, 2017-11-13 Everything you need to prepare your 2017 tax return Cover

Oil Wealth and Development in Uganda and Beyond Arnim Langer, Ukiwo, Pamela Mbabazi, 2020-01-07 Multidisciplinary perspectives to governance of oil in African countries Large quantities of oil were discovered in the Albertine Rift Valley in Western Uganda in 2006 The sound management of these oil resources and revenues is undoubtedly one of the key public policy challenges for Uganda as it is for other African countries with large oil and/or gas endowments With oil expected to start flowing in 2021 the current book analyses how this East African country is preparing for the challenge of effectively efficiently and transparently managing its oil sector and resources Adopting a multidisciplinary comprehensive and comparative approach the book identifies a broad scope of issues that need to be addressed in order for Uganda to realise the full potential of its oil wealth for national economic transformation

Predominantly grounded in local scholarship and including chapters drawing on the experiences of Nigeria Ghana and Kenya the book blazes a trail on governance of African oil in an era of emerging producers Oil Wealth and Development in Uganda and Beyond will be of great interest to social scientists and economic and social policy makers in oil producing countries It is suitable for course adoption across such disciplines as International Global Affairs Political Economy Geography Environmental Studies Economics Energy Studies Development Politics Peace Security and African Studies Contributors

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