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# Principles Of International Taxation

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Basic International Taxation: Principles of international taxation  
Aspen Treatise for Introduction To United States International Taxation  
Principles of Model Tax Conventions and International Taxation  
The Principles Of International Tax Planning  
Principles of International Taxation  
The International Taxation System  
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International Company Taxation  
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Principles of Financial Derivatives  
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International Tax Cooperation  
Principles of International Taxation  
Profit Shifting and Equilibrium Principles of International Taxation  
Principles of model tax conventions and international taxation. 1(2013)  
Fixing U.S. International Taxation  
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International Law of Taxation  
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Principles of international taxation of Permanent Establishments with special focus on construction sites

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## HARRINGTON JORDAN

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**Basic International Taxation: Principles of international taxation** Kluwer Law International B.V.

This book identifies a set of principles and corresponding tax settings that countries may apply to cross-border income derived by, through, or from a trust and will appeal to international tax practitioners, administrators, policymakers, academics, and students.

*Aspen Treatise for Introduction To United States International Taxation* Edward Elgar Publishing

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

*Principles of Model Tax Conventions and International Taxation* Aspen Publishers

This book highlights principles of international taxation based on recommendations of OECD and UN as contained in their Model Tax Conventions and pertaining commentaries. The book includes analysis, article by article, of all of India's 65 tax treaties. Tables in each chapter show, mostly in a condensed manner, the contents of every single article. Special feature of the book is extensive treatment of tax problems of the international industry of setting up plant, machinery and infrastructure and construction industry, based on the practical experience of the authors.

*The Principles Of International Tax Planning* Edward Elgar Pub

Explains the concepts that underlie international tax law and double tax treaties and provides an insight into how international tax policy, law and practice operate to ultimately impose tax on international business and investment.

*Principles of International Taxation* Stämpfli Verlag

The new edition of this well-known reference work for the tax community provides an introduction to the application of the United States (US) international taxation system to taxpayers investing or transacting business in the US and other countries. In a relatively brief and manageable form, it sets forth the principles adopted by the US in taxing US or foreign individuals and corporations as they invest, work, or carry on a trade or business in the US or abroad. The presentation focuses on the following aspects of the subject matter: general aspects of the corporation income tax, the individual income tax, the tax treatment of partnerships, trusts, and accounting aspects; the basic jurisdictional principles adopted by the US with respect to application of its income tax to

international investment and business transactions; the US rules for taxing foreign corporations, foreign partnerships, foreign trusts, and nonresident aliens on their business and investment income derived from US sources; the basic mechanism adopted by the US to alleviate international double taxation on foreign source income derived by US persons; the income tax treatment of foreign corporations controlled by US shareholders, including the new GILTI minimum tax and exempt dividend rules; the special treatment under FDII of a US corporation's export of goods, services and intangible rights; the general intercompany pricing rules and special transfer pricing rules applicable to particular transactions; rules for the treatment of transactions involving currencies other than the US dollar; situations in which US income tax treaty provisions modify the basic rules; and the wealth transfer tax system, including modifications made by estate and gift tax treaties. Throughout the discussion, the authors incorporate references not only to the Internal Revenue Code provisions under discussion but also to relevant Treasury Regulations and other administrative material and to important cases that have arisen. For non-US tax practitioners, tax professors and students both within and outside the US, and others seeking a structural framework within which a US tax problem can be placed, *Introduction to United States International Taxation* offers the ideal reference source. *The International Taxation System* Kluwer Law International B.V.

This Second Edition provides an updated and succinct, yet highly informative overview of the key issues surrounding taxation and international law from Reuven Avi-Yonah, a leading authority on international tax. This small but powerful book surveys the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as providing an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes. It includes new material on BEPS, the EU Anti Tax Avoidance Package, and the US Tax Cuts and Jobs Act.

*Introduction to United States International Taxation* Cambridge University Press

International taxation is a vital issue for a growing number of business and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The *International Taxation System* provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. They each provide brief, structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique, very readable, guide to the field. While this text is aimed at masters or advanced undergraduate level students, it will also be of interest to those requiring a professional understanding of the topic. Each chapter introduces a different aspect of the international taxation system, explains the important issues to be understood in each case and provides suggestions for discussion and further reading.

**Basic International Taxation** A&C Black

In an age when cross-border business transactions are increasingly effected without the transference of physical products, revenue concerns of states have led to a multitude of tax disputes based on the concept of 'nexus'. This important and timely book is the most authoritative to date to

discuss one of the major tax topics of our time – the question of how taxing rights on income generated from cross-border activities in the digital age should be allocated among jurisdictions. Demonstrating in prodigious depth that it is the economic nexus of the tax entity or activity with the state, and not the physical nexus, which meets the jurisdictional requirement, the author – a leading authority on this area who is a Senior Commissioner of Income Tax and a Member of the Dispute Resolution Panel of the Government of India – addresses such dimensions of the subject as the following: whether a strict territorial nexus as a normative principle is ingrained in source rule jurisprudence; detailed scrutiny of such classical doctrines as benefit theory, neutrality theory, and international equity; comparative critique of the Organisation for Economic Co-operation and Development (OECD) and United Nation (UN) model tax treaties; whether international law and customary principles mandate a strict territorial link with the source state for the assumption of tax jurisdiction; whether the economic nexus-based tax jurisdiction and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process; and whether retrospective tax legislation breaches the principle of constitutional fairness. The book offers a politically informed analysis of the nexus principle and balances the dynamics of physical presence and economic nexus standards, based on an in-depth survey of the historical evolution of judicial pronouncements and international practices in this regard. Dr Singh's book exposes an urgently needed missing link in the international source rule literature and takes a giant step towards solving the thorny question of appropriate tax apportionment. It sheds brilliant light on the policies states may adopt when signing new tax treaties, so that unintended results may be foreseen and avoided. Tax practitioners, taxation authorities, and academic researchers in the field of international tax law and policy will greatly appreciate the book's forthright enhancement of the ability to defend challenges based on the nexus doctrine.

Principles of International Taxation Kluwer Law International B.V.

The book provides a clear introduction to international taxation and presents its material in a global context, explaining policy, legal issues and planning points central to taxation issues, primarily from the viewpoint of a multinational group of companies. It uses examples and diagrams throughout to aid the reader's understanding and offers more in-depth material on many important areas of the subject. Traditionally published every 2 years in both print and digital formats, this content is a core requirement for student reading lists at both undergraduate and post graduate level. Fully updated to cover all new tax legislation and developments in light of the OECD BEPS project implementation, key areas to be included in this new edition are: - changes proposed by BEPS 2.0 in relation to taxation and the digital economy, including Pillar Two and the proposed new UN Model Article 12B; - further progress on the implantation of OECD Base Erosion and Profit Shifting implementation, including: -- an update on the implementation of BEPS recommendations including artificial avoidance of permanent establishment status and prevention of treaty abuse; -- the implementation of transfer pricing documentation and country-by-country reporting; -- multilateral instrument implementation; - the impact of Covid-19 on international taxation; - further developments in European direct taxation including the transparency package, directives on anti-tax avoidance and the common corporate tax base and state aid cases (Apple in particular) and updates to the Directive on Administrative Cooperation, and the new communication on Business Taxation for the

21st Century. - Proposals in relation to the taxation of digital business, in particular the OECD's unified approach and the UN modifications to the Model Double Taxation Convention. - Proposals for a global minimum corporate tax rate to curb base erosion and tax competition.

**Justice in International Tax Law** Springer Science & Business Media

Provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance. This book presents an analysis of the practical application of these principles, supported by a review of international tax practices by leading professionals in over sixty jurisdictions worldwide.

*Roy Rohatgi on International Taxation : Volume 1 : Principles* IBFD

This work on international tax aims to strip away the mystique that can surround the subject.

International tax is now recognised as an important discipline in its own right. The book sets out to synthesise its most important elements.

**International Company Taxation** Kluwer Law International B.V.

In this fresh, objective, and non-argumentative volume in the Elements of International Law series, Peter Hongler combines a comprehensive overview of the technical content of the international tax law regime with an assessment of its crucial relationship to wider international law. Beginning with an assessment of legal principles and foundations, the book considers key general principles, treaty based regimes, and regional integration in tax matters. In the second half of the work Hongler places international tax law in the context of its wider relationships with human rights law, and trade and investment law. He concludes by considering major legal successes and failures and what might be done to address these.

Introduction to United States International Taxation Aspen Publishing

This book aims to demonstrate the intricacies of international tax planning. It is based around a case study of a fictitious Italian family with an abundance of personal and corporate tax issues. Each chapter analyses the laws applicable to the principle in question, then puts this firmly into context by reference to the case study.

**Principles of Financial Derivatives** Cambridge University Press

'Avi-Yonah's Advanced Introduction to International Taxation Law is a compact and accessible guide to the field. In effect, he has given us two books in one. The first is a very useful general guide to the basics of the rules and how they work in practice, with illuminating international comparisons to the often distinctive U.S. rules. The second is a clear and spirited defense of Avi-Yonah's particular views about international tax policy. These do not attract consensus in the field - nor do anyone else's views - but they can help stimulate further thinking about these complicated and important issues.' - Daniel Shaviro, New York University, USA  
Advanced Introduction to International Tax Law provides a concise yet wide-ranging overview of the key issues surrounding taxation and international law from a world authority on international tax. Systems of taxation deviate between jurisdictions and contrasting, income based levies on both individuals and enterprises are implemented depending on the nature or source of income. This dynamic book explores the nuances of the varying taxation systems, offering expert insight into the scope, reach and nature of international tax regimes, as well as acting as an excellent platform for understanding how the principles of jurisdiction apply to tax and the connected tools that are used by countries in imposing taxes.

**Advanced Introduction to International Tax Law** First Stone Publishing

This book is an introductory text for practitioners and students of international tax law. For many years, this two-volume title has enjoyed a reputation as one of the leading handbooks in this complex area of taxation. With the latest rewrite of this work, the authors provide in-depth treatment of the key topics in international tax, building up from detailed explanation of the basic concepts, all the way to solid analysis of the complex transactional issues. This Volume 1, Principles, lays the foundation for this two-volume set. It examines international taxation through the prism of domestic law, explaining the conflicts of laws that give rise to issues seeking resolution in the international arena. This volume also introduces the world of tax treaties, crucially focusing on income and capital tax treaties, as well as on the main treaties that concern the administration and collection of taxes in the international sphere. In its analysis of income and capital tax treaties, this book takes the OECD Model Convention as the starting point and enriches the discussion with examples from real-life treaties, as well as by contrasting provisions from other Model treaties. The book is rounded out by a generous analysis of jurisprudence from all over the world.

**International Tax Primer** Bloomsbury Publishing

This concise paperback text provides the ideal introduction to the basic principles and rules of the United States international tax system. Brief and accessible, INTRODUCTION TO UNITED STATES INTERNATIONAL TAXATION, Fifth Edition, supplies just

**International Tax Cooperation** Springer Science & Business Media

The book is based around a case study of a fictitious Italian family with an abundance of personal and corporate tax issues. The work is presented in ten chapters, each covering a specific principle of international tax planning, such as Is the advice lawful? and Why are trusts useful in tax planning? Each chapter is split into two distinct sections. The first section analyses the law applicable to the principle in question, and the second puts this into context by reference to the case study.

Accountants, bankers, lawyers, students, tax advisers and managers of trust companies will benefit from studying The Principles of International Tax Planning, either in depth or as a useful reference book. Because the book has been written by a firm specializing in International taxation, it considers the same questions and issues from the perspective of a number of different jurisdictions, such as France, Italy, South Africa, Switzerland, the UK and the US. Whether you are just interested in international tax, or whether international tax is your livelihood, your horizons will be broadened by reading this book, and you will have fun while doing so!

**Principles of International Taxation** Warren Gorham & Lamont

The new edition of this well-known reference work for the tax community provides an introduction to the application of the United States international taxation system to taxpayers investing or transacting business in the U.S. and other countries. In a relatively brief and manageable form, it sets forth the principles adopted by the United States in taxing American or foreign individuals and corporations as they invest, work, or carry on a trade or business in the U.S. or abroad. Throughout the book, the authors incorporate references not only to the Internal Revenue Code provisions under discussion, but also to relevant Treasury Regulations, other administrative material, and important cases that have arisen. For tax practitioners, tax professors, and students both within and outside the U.S., and others seeking a structural framework in which an international tax problem can be

placed, Introduction to United States International Taxation offers the ideal reference source. The 7th Edition focuses on: General aspects of the corporation income tax, the individual income tax, the tax treatment of partnerships, trusts, and accounting aspects The basic jurisdictional principles adopted by the U.S. with respect to application of income tax to international investment and business transactions The rules for taxing foreign corporations, foreign partnerships, foreign trusts, and non-resident aliens on their business and investment income derived from U.S. sources The basic mechanism adopted by the U.S. to alleviate international double taxation on foreign source income derived by U.S. sources The income tax treatment of foreign corporations controlled by U.S. shareholders, including the new GILTI minimum tax and exempt dividend rules The special treatment under FDII of a U.S. corporation's export of goods, services, and intangible rights The general inter-company pricing rules and special transfer pricing rules applicable to particular transactions Rules for the treatment of transactions involving currencies other than the U.S. dollar Situations in which U.S. income tax treaty provisions modify the basic rules The wealth transfer tax system, including modifications made by estate and gift tax treaties Professors and students will benefit from: The ideal reference source for those seeking a structural framework in which an international tax problem can be placed. A treatise that can serve as a main text or a supplement to courses that deal in whole or in part with the United States tax system.

**Profit Shifting and Equilibrium Principles of International Taxation** Oxford University Press

Tax practitioners, multinational companies and national tax authorities have relied on this indispensable resource since its first edition over two decades ago. The Primer provides the reader with an introductory analysis of the major issues that a country must confront in designing its international tax rules and coordinating those rules with the tax systems of its trading partners, with numerous examples drawn from the practices of both developed and developing countries. This fifth edition follows the format and sequence of earlier editions, with updates on ongoing developments with respect to the Organisation for Economic Co-operation and Development's (OECD) base erosion and profit shifting project, the revisions to the OECD Guidelines on Transfer Pricing, and updates to the OECD and UN Model Conventions. Several new sections have been added to the fifth edition. Unquestionably, the most important development in international tax since the publication of the fourth edition in 2018 has been the OECD Inclusive Framework's Pillar One and Pillar Two proposals for dealing with the tax challenges posed by the digital economy. This edition explores in detail both Pillar One, which proposes new nexus and profit-allocation rules for the residual profits of the largest and most profitable digital multinationals, and Pillar Two, which proposes a global minimum tax on large multinationals. Also new to the fifth edition are sections dealing with digital services taxes, hybrid arrangements, and new Article 12B of the UN Model Convention dealing with automated digital services, as well as a brief history of international tax. The book strikes a balance between the specific and the general by illustrating the fundamental principles and structure of international tax with frequent reference to actual practice in a variety of countries. Coverage includes the following: taxation of residents on foreign income and nonresidents on domestic income; mechanisms used to mitigate the risks to taxpayers of international double taxation; transfer pricing rules to prevent the avoidance of tax by multinational corporations; anti-avoidance measures dealing with tax havens, treaty shopping, and other offensive tax planning activities; overview and

analysis of the provisions of bilateral tax treaties and the OECD and UN Model Treaties on which they are generally based; and challenges posed by taxation of income derived from the digital economy. An extensive glossary of international tax terms is included. With examples of typical international tax planning techniques and descriptions of the work of the major international organizations that play an important role with respect to international tax, the Primer remains the preeminent first recourse for professionals in the field. Although of greatest value to students, tax practitioners and government officials confronting international tax for the first time, this book is sure to continue in use by tax professionals at every level of experience and on a worldwide basis.

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Principles of model tax conventions and international taxation. 1(2013) Kluwer Law International B.V. This book provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance. Volume 1 (Principles), gives an overview of international taxation, principles of international tax law, model tax conventions on double tax avoidance, and the impact of domestic tax systems. Volume 2 (Practice), deals with the practice of international taxation including international tax planning techniques, basic issues in anti-avoidance and gives an overview of the international offshore financial centres.