

Principles Of International Taxation

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Introduction Rethinking International Tax Law
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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 ... country for tax ...

International Taxation of Permanent Establishments
The digitalisation of the economy has spotlighted fundamental flaws in international tax rules, which have been exacerbated since the 1970s with the wider shift to the services economy and the growth ...

The Contested Shaping of International Tax Rules: The Growth of Services and the Revival of Fractional Apportionment
but also to an understanding of the international tax system, which is determined by the interaction of national tax systems. The module provides students with an understanding of the principles and ...

SOLM18 Principles of Taxation (Sem 1)
The European Union said Monday that it would postpone its push for a controversial digital levy to focus on a negotiation over a broader minimum global tax deal.

EU delays push for digital levy to focus on global tax deal
India has joined a global consensus framework deal to tax multinational companies, the government said on Friday, an effort backed by the United States. "The principles underlying the solution ...

India joins global consensus framework to tax multinational firms
Yellen harkened back to the partnership and "rules-based international order" constructed after World War II – before calling out three countries she said imperiled that order. "Together, we need to ...

Yellen seeks to mend EU ties in faces of challenges from China, Russia
G20 finance ministers are to push for unresolved issues in a proposed global corporate tax overhaul to be ironed out by October, and are urging holdouts to join the deal, according to the latest ...

G20 to call for global tax deal to be finalised by October
The Government today welcomed the consensus largely reached by the international community on the key principles of the international tax reform framework. To address the base erosion and profit ...

Hong Kong: Consensus on tax reform welcomed
Tax numbers and disclosures required by the International Financial Reporting ... the UN United Nations-supported Principles for Responsible Investment and SDGs, the B Team Responsible Tax ...

Tax transparency and the SDG 16
Russia's economy ministry said it estimated that Russian goods worth \$7.6 billion, including iron ore, steel, aluminium, pipes, electricity and cement, could be subject to a European Union carbon ...

Russia says possible EU carbon border tax could affect goods worth \$7.6 bln
Corporate tax departments are facing an under-the-radar element of ESG-focused activist investing that's gaining traction and could hit bottom lines much harder than the addition of women and ...

ESG Push for Corporate Tax Disclosures Gaining Momentum in U.S.
India has joined a global consensus framework deal to tax multinational companies, the government said on Friday, an effort backed by the United States.Officials from 130 countries, including G20 ...

India joins deal on global minimum corporate tax of 15%
Ethiopia's government has accused humanitarian aid groups working in its war-hit Tigray region of "arming" Tigray fighters and threatened to halt some groups' operations ...

Ethiopia accuses aid groups of 'arming' Tigray fighters
Technical details of the proposal will be worked out in the coming months and a consensus agreement is expected by October.

India joins the OECD G20's 'Inclusive Framework' tax deal
This political intransigence in the face of critical evidence helped inspire at least two opposition groups: The Drug Policy Foundation, created in 1987, and the International League ... VIII Uniform ...

The Drug Solution: Regulating Drugs According to Principles of Efficiency, Justice and Democracy
With effect from 30 June 2021 the International Tax Co-operation (Economic Substance) (Amendment) of Schedule Regulations, 2021 serve to expand the application of the International Tax Cooperation Act ...

BVI Court of Appeal clarifies key principles for recoverability of costs
The others aren't even listening any more as the Government coughs and splutters about tax sovereignty and competition ... are being rammed through various international forums by highly ...

Europe has done a number on the Irish corporate tax rate
Lieberman agreed to the plan's principles after consulting ... that the Israeli economy meets international standards for various fields including taxation, and environmental standards like ...