

Download Basic International Taxation

Basic International Taxation provides a uniquely comprehensive overview of the basic principles of international taxation and considers them in the context of practical planning guidance. The analysis of the application of these principles is supported by a detailed review of current international tax practices. U.S. taxation extends to two fundamental types of international transaction classes: (1) investments or trade or business of U.S. persons offshore or outside the U.S. (outbound transactions); and (2) investments or trade or business of foreign persons in onshore or in the United States (inbound transactions). 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.

"@en; schema:description " v. 1. Principles of international taxation -- v. 2.1. What is International Taxation? 1 2. International Tax Con?icts and Double Taxation 2 3. Double Tax Treaties 3 4. Domestic Tax Systems 4 5. International Offshore Financial Centres 4 6. Anti-avoidance Measures 5 7. International Tax Planning 6 8. Structure of the Book 7 9. Suggested Further Reading 8 9.1. Books 8 9.2. OECD Publications 8 9.3.