

The Law Relating To The Taxation Of Foreign Income

[#foreign income tax](#) [#international tax law](#) [#overseas income taxation](#) [#expat tax rules](#) [#cross-border taxation](#)

This legal framework comprehensively outlines the principles and rules governing the taxation of foreign income for individuals and entities. It delves into crucial aspects such as residency for tax purposes, double taxation treaties, and the various methods for reporting and remitting taxes on overseas earnings. Understanding these complex international tax regulations is vital for global citizens and multinational corporations to ensure compliance and optimize their cross-border taxation strategies.

You can explore theses by subject area, university, or author name.

We appreciate your visit to our website.

The document Foreign Income Taxation Law is available for download right away.

There are no fees, as we want to share it freely.

Authenticity is our top priority.

Every document is reviewed to ensure it is original.

This guarantees that you receive trusted resources.

We hope this document supports your work or study.

We look forward to welcoming you back again.

Thank you for using our service.

Many users on the internet are looking for this very document.

Your visit has brought you to the right source.

We provide the full version of this document Foreign Income Taxation Law absolutely free.

The Law Relating to the Taxation of Foreign Income

This work has been selected by scholars as being culturally important, and is part of the knowledge base of civilization as we know it. This work was reproduced from the original artifact, and remains as true to the original work as possible. Therefore, you will see the original copyright references, library stamps (as most of these works have been housed in our most important libraries around the world), and other notations in the work. This work is in the public domain in the United States of America, and possibly other nations. Within the United States, you may freely copy and distribute this work, as no entity (individual or corporate) has a copyright on the body of the work. As a reproduction of a historical artifact, this work may contain missing or blurred pages, poor pictures, errant marks, etc. Scholars believe, and we concur, that this work is important enough to be preserved, reproduced, and made generally available to the public. We appreciate your support of the preservation process, and thank you for being an important part of keeping this knowledge alive and relevant.

The Law Relating to the Taxation of Foreign Income

This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1905 edition. Excerpt: ... TABLE OF STATUTES CITED.---PAGE Tudor Subsidy Acts, 1449, 1452.... xxii 4 & 5 Will. & Mary, c. 15---65 39 Geo. 3, c. 13 (Income Tax Act, 1799)---79 43 Geo. 3, c. 122 (Income Tax Act, 1803)--60, 66, 79 46 Geo. 3, c. 65 (Income Tax Act, 1806)--33, 80 5 & 6 Vict. c. 35 (Income Tax Act, 1842) xxxiv, 1, 2, 4, 5, 8, 11, 16, 18, 19, 27, 29, 33, 34, 39, 50, 53, 55, 58, 60, 62, 65, 66, 67, 68, 69, 77, 79, 80, 82, 85 c. 80 (Income Tax (Foreign Dividends) Act, 1842)-1, 3, 15 15 & 16 Viet. c. 76 (Common Law Procedure Act, 1852)-33 16 & 17 Vict. c. 34 (Income Tax Act, 1853)-xxxiv, 1, 2, 5, 8, 15, 18, 19, 29, 31, 50, 52, 54, 56, 62, 63, 65, 66, 67, 68, 69, 79, 82, 85 c. 91 (Income Tax (Insurance) Act, 1853)-56 18 & 19 Vict. c. 35 (Income Tax Act, 1855)---56 22 & 23 Vict. c. 18 (Income Tax Act, 1859)---56 23 & 24 Vict. c. 14 (Income Tax Act, 1860)--56, 84 24 & 25 Vict. c. 91 (Revenue (No. 2) Act, 1861)--16 26 & 27 Vict. c. 73 (India Stock Certificate Act, 1863)-2 29 & 30 Vict. c. 36 (Customs and Inland Revenue

Act, 1866)-3, 16 31 & 32 Vict. c. 28 (Customs and Income Tax Act, 1868)-16,67 32 & 33 Vict. c. 71 (Bankruptcy Act, 1S69)---32 41 & 42 Vict. c. 15 (Customs and Inland Revenue Act, 1878)-52,56 46 & 47 Vict. c. 52 (Bankruptcy Act, 1883)---33 48 & 49 Vict. c. 51 (Customs and Inland Revenue Act, 1885)-1, 3, 16 51 & 52 Vict. c. 2 (National Debt (Conversion) Act, 1888)-lx c. 8 (Customs and Inland Revenue Act, 1888)-1, 3, 16, 18 53 & 54 Vict. c. 8 (Customs and Inland Revenue Act, 1890)-52,54 54 & 55 Vict. c. 39 (Stamp Act, 1891)... 7 57 & 58 Vict. c. 30 (Finance Act, 1894)---55 61 & 62 Vict. c. 10 (Finance Act, 1898)--52, 55 4 Edw. 7, c. 7 (Finance Act, 1904)----56 TABLE OF ABBREVIATIONS.----. A. C Law Reports, Appeal Cases (1875--1890). In and since...

The Law Relating to the Taxation of Foreign Income...

This is a reproduction of a book published before 1923. This book may have occasional imperfections such as missing or blurred pages, poor pictures, errant marks, etc. that were either part of the original artifact, or were introduced by the scanning process. We believe this work is culturally important, and despite the imperfections, have elected to bring it back into print as part of our continuing commitment to the preservation of printed works worldwide. We appreciate your understanding of the imperfections in the preservation process, and hope you enjoy this valuable book. ++++ The below data was compiled from various identification fields in the bibliographic record of this title. This data is provided as an additional tool in helping to ensure edition identification: ++++ The Law Relating To The Taxation Of Foreign Income John Buchan Stevens and sons, limited, 1905 Income tax

The Law Relating to the Taxation of Foreign Income

This work has been selected by scholars as being culturally important, and is part of the knowledge base of civilization as we know it. This work was reproduced from the original artifact, and remains as true to the original work as possible. Therefore, you will see the original copyright references, library stamps (as most of these works have been housed in our most important libraries around the world), and other notations in the work. This work is in the public domain in the United States of America, and possibly other nations. Within the United States, you may freely copy and distribute this work, as no entity (individual or corporate) has a copyright on the body of the work. As a reproduction of a historical artifact, this work may contain missing or blurred pages, poor pictures, errant marks, etc. Scholars believe, and we concur, that this work is important enough to be preserved, reproduced, and made generally available to the public. We appreciate your support of the preservation process, and thank you for being an important part of keeping this knowledge alive and relevant.

International Taxation

Compiled by a team of distinguished law professors, the 2008-2009 edition of INTERNATIONAL INCOME TAXATION: Code and Regulations--Selected Sections serves both students and practitioners in accessing the laws and regulations for U.S. international tax. For students, the INTERNATIONAL INCOME TAXATION: Code and Regulations--Selected Sections is a popular companion to an international tax coursebook for use in undergraduate or graduate courses in law and business schools. For practitioners, the book is an exclusive convenient desk reference. Unlike the full multi-volume Internal Revenue Code and Income Tax Regulations, this single-volume reference travels well between home and office -- and between classroom and dorm. The book features a reader-friendly large 7-1/4 x 10 format with new larger type fonts for enhanced readability.

International Income Taxation

The rules of the Member States on the taxation of the foreign business income of companies, whether such rules are based on the fiscal principle of territoriality or on the principle of worldwide taxation, are in conflict with the objective of achievement of the internal market. This objective is indeed difficult to reach when it comes to the taxation of foreign income, given that the Member States are far from taxing companies doing business cross-border as if their operations were purely domestic. Areas of conflict include particularly the taxation of foreign profits, the deduction of foreign losses, the elimination of international double taxation and the attribution of profits to permanent establishments. This dissertation analyses this conflict on the basis of a study of the case law of the European Court of Justice as well as some of the key provisions of the European treaties. It appears that both the fiscal principle of territoriality and the principle of worldwide taxation give rise to complex issues of compatibility with the law of the European Union. Although the analysis conducted throughout the dissertation provides some guidance for the taxation of the foreign business income of companies, it

is concluded that the Court cannot, by itself, efficiently resolve the conflict between such taxation and the objective of achievement of the internal market.

Taxation of Foreign Business Income Within the European Internal Market

This book is a complete guide to all matters pertaining to the law and critical issues relating to Black Money (Undisclosed Foreign Income and Assets) and the Imposition of Tax Act 2015 (Black Money Act). The Present Publication is the 2nd Edition and has been amended up to April 2023. This book is authored by Dr Raj K. Agarwal & Dr Rakesh Gupta. It features discussion on the following topics: • [Why a Separate Law] has been enacted for Undisclosed Foreign Income and Assets • [Applicability & Scope] of the Black Money Act • [Obligations of Ordinarily Resident] in cases of foreign income and assets • [Critical Analysis] of the following: o Assessment & Re-assessment of undisclosed foreign income and assets o Penalties & Prosecution for offences • [Detailed Analysis of Valuation Rules] under Black Money Act • [Analysis of Case Laws] relating to Black Money Act The detailed contents of the book are as follows: • Introduction • Applicability & Definitions | Sections 1 & 2 • Charge, Scope & Computation of Total Undisclosed Foreign Income Asset | Sections 3, 4 & 5 • Tax Authorities | Sections 6 to 9 • Assessment | Sections 10 to 14 • Appeal & Revision | Sections 15 to 29 • Recovery of Tax & Interest | Sections 30 to 40 • Penalties | Sections 41 to 47 • Prosecution | Sections 48 to 58 • Declaration Scheme | Sections 59 to 72 • General Provisions | Sections 73 to 88 • Valuation

Syllabus on the Taxation of Foreign Income Under the Revenue Act of 1962

Comprehensive guide on the tax consequences of inbound transactions.

US Taxation of Foreign Income

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.

Taxmann's Law Relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act 2015 – Complete treatise on the law & critical issues supplemented by Case Laws

Proposals on United States taxation of foreign persons and of the foreign income of United States persons.

International Taxation

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.

Introduction to United States International Taxation

This work contains the full text of the papers given at the first Tax Law History Conference in Cambridge in September 2002 and organised by the Cambridge Law Faculty's Centre for Tax Law. The papers ranged widely from the time of King John to the 20th century, from Tudor England's Statute of Wills to the American taxes on slaves, from Hong Kong, Australia and Israel. The sources ranged from the Public Record office to the bowels of Somerset House. The topics ranged from the tax base through tax administration to tax policy making as well as providing detailed accounts of the UK's remittance basis of taxation and the Excess Profits Duty of the First World War. All students of tax law and tax history will want to read these papers by an international team of leading scholars in tax law and history.

Federal Income Tax Project

International Taxation is a comprehensive treatise written by Joseph Isenbergh, Professor of Law at the University of Chicago. It provides in-depth discussion and insightful analysis of the United States tax regime as applied to international transactions. Covering both inbound and outbound transactions, the author reduces the most complicated issues to clear, understandable and practical domestic and foreign-based tax strategies. Exploring the labyrinth of international tax law in a compelling and illuminating way, the book fosters a new level of understanding and appreciation of the law for all tax practitioners. International Taxation guides all those who face international tax questions and provides superlative commentary for those who must delve into the sprawling and amorphous assemblage of laws and regulation in this area. It shows the practitioner how to: -Structure international corporate transactions for maximum benefit. -Minimize liability under applicable laws and treaties. -Practice effectively and compliantly within the complex web of legal authority. The book includes over 100 distinct chapters that effectively present material in digestible amounts for the reader. It is organized in the following Eight Parts: Part I Elements of International Taxation Part II U.S. Taxation of Nonresident Aliens and Foreign Corporations Part III U.S. Taxation of Foreign Income Part IV Foreign Currency Questions Part V International Corporate Reorganizations Part VI Income Tax Treaties Part VII Withholding in International Taxation Part VIII International Transfer Taxation Detailed footnotes, finding lists, a topical index help readers reference authority and facilitate additional research.

International Tax Primer

The authors aim to describe and analyse in particular China's tax laws as they relate to foreign enterprises and investment within the general context of the current economic reform. However, there are also references to the tax laws relating to Chinese domestic enterprises and individuals. The material is updated as from April 1988 and includes reference to notifications and interpretation rules issued by the Ministry of Finance. Tax incentives granted to certain types of investment or to special regions and the impact of China's tax treaties are also dealt with. Relevant texts of tax laws and regulations in relation to foreigners and income tax treaties with the U.S.A. and the United Kingdom concluded by China are appended.

Studies in the History of Tax Law, Volume 1

An outline of the tax regime for foreign taxpayers and the concept "effectively connected with the conduct of a trade or business in the US."

International Taxation: US Taxation of Foreign Persons & Foreign Income 2024

International Taxation discusses international aspects of tax systems originating in national environments. It focuses on U.S. taxation as applied to economic activity with an international element. Divided into four sections: basic elements of international taxation, inbound U.S. taxation, outbound U.S. taxation, and income tax treaties. Summary of Contents" Part I: Basic Elements of International Taxation Chapter 1. U.S. Taxation in the International Setting 2. Nationality and Residence for Taxation 3. The Source of Income 4. International Transfer Pricing" Part II: Inbound U.S. Taxation 5. U.S. Taxation of Foreign Persons: Passive Income 6. The Meaning of a U.S. "Trade or Business" 7. "Effectively Connected" Income 8. Gains from Sales of U.S. Real Property 9. The Branch Profits Tax" Part III: Outbound U.S. Taxation 10. Outbound Taxation in Overview 11. The Foreign Tax Credit: Background and Overview 12. The Foreign Tax Credit: Creditable Foreign Taxes 13. The Credit Limitation of Section 904 14. The Indirect Foreign Tax Credit 15. Grand Overview of Dividends from Foreign Corporations 16. Controlled Foreign Corporations: Subpart F 17. Controlled Foreign Corporations: Section 1248 18. Passive Foreign Investment Companies (PFICs) 19. International Corporate Reorganizations 20. U.S. Citizens Abroad 21. Income Tax Incentives for Exports" Part IV: Income Tax Treaties 22. Income Tax Treaties in Overview 23. Residence in Income Tax Treaties 24. Business Profits - Permanent Establishments 25. Compensation for Personal Services 26. Interest, Dividends, Royalties, Rents, and Other Gains 27. The Rise and Fall of Treaty Tax Shelters: Sandwiches, Conduits, and the Treasury's Response" Table of Cases" Index

Taxation of Foreign Investment in the P. R. of China (1989)

Analysis of the basic structural elements of the foreign tax credit, indicating the theoretical concepts upon which the structure is built, and then applying the knowledge of that structure to a consideration of the technical and often quite intricate details of implementation. The possible advantages and disadvantages of the foreign tax credit system are discussed.

Income Tax Law Training for Revenue Agents: Foreign affairs

This 2008 Supplement updates the four volume, International Taxation: U.S. Taxation of Foreign Persons and Foreign Income. The parent volume offers an all-inclusive, easy-to-follow discussion of the United States tax regime as applied to foreign transactions. It reduces the most complicated issues to clear, understandable and practical domestic and foreign-based tax strategies that can be put to good use right away. The 2008 Supplement was authored by CCH Tax Law Editors.

Description and Analysis of Present-law Tax Rules Relating to Income Earned by U.S. Businesses from Foreign Operations

The book contains description of the UK tax system and an analysis of the most important taxes, especially the income tax.

The Foreign Investors Tax Act of 1966

International Taxation is a comprehensive treatise written by Joseph Isenbergh, Professor of Law at the University of Chicago. It provides in-depth discussion and insightful analysis of the United States tax regime as applied to international transactions. Covering both inbound and outbound transactions,

the author reduces the most complicated issues to clear, understandable and practical domestic and foreign-based tax strategies. Exploring the labyrinth of international tax law in a compelling and illuminating way, the book fosters a new level of understanding and appreciation of the law for all tax practitioners. International Taxation guides all those who face international tax questions and provides superlative commentary for those who must delve into the sprawling and amorphous assemblage of laws and regulation in this area. It shows the practitioner how to: -Structure international corporate transactions for maximum benefit. -Minimize liability under applicable laws and treaties. -Practice effectively and compliantly within the complex web of legal authority. The book includes over 100 distinct chapters that effectively present material in digestible amounts for the reader. It is organized in the following Eight Parts: Part I Elements of International Taxation Part II U.S. Taxation of Nonresident Aliens and Foreign Corporations Part III U.S. Taxation of Foreign Income Part IV Foreign Currency Questions Part V International Corporate Reorganizations Part VI Income Tax Treaties Part VII Withholding in International Taxation Part VIII International Transfer Taxation Detailed footnotes, finding lists, a topical index help readers reference authority and facilitate additional research.

International Taxation

In *Global Perspectives on Income Taxation Law*, Reuven Avi-Yonah, Nicola Sartori, and Omri Marian cover basic, corporate and international tax law from a comparative perspective. The book both supplements readings in US tax law courses and serves as a textbook for a comparative tax law class. The book starts with a theoretical analysis of the field of comparative tax law. It then follows the usual order of topics covered in a basic tax course as taught in most U.S. law schools, and for each topic, the authors highlight possible alternatives or policy choices. The authors frequently consider the U.S. approach as a benchmark, comparing it with approaches used in other countries which form an interesting contrast, or a telling similarity. They consider the multiple purposes of studying comparative tax law: helping to advance successful tax reforms, cultural understanding, political values, legal harmonization, and a better understanding of domestic tax laws.

The Foreign Tax Credit

Examines the complex coordination of tax incentives for foreign investors and international taxation. The analysis locates the factors which tend to frustrate such incentives through increased taxation in the investor's home country. The various tax planning techniques for avoiding the loss of incentive benefits are also dealt with.

Explanation of H.R. 5270 (Foreign Income Tax Rationalization and Simplification Act of 1992)

Definitions and theories -- Jurisdiction : the taxing power -- Sources -- The setting of the tax system -- Tax avoidance -- Historical introduction -- Income tax : basic concepts -- The tax unit -- Taxation and Social Security -- Deductions and credits for taxpayer expenditure and losses -- Personal reliefs and tax reductions -- Calculations -- Employment income : scope and PAYE -- Employment income : emoluments/earnings -- Benefits in kind and the convertibility principle -- The benefits code and exemptions -- Employee share schemes -- Employment income : deductions and expenses -- Business income - Part I : Scope -- Business income - Part II : basis of assessment and loss relief -- Business income - Part III : principles and receipts -- Business Income - Part IV : trading expenses -- Business Income - Part V : timing and trading stock (inventory) -- Capital allowances -- Income from land in the United Kingdom -- Savings income : interest and premium, bond and discount -- Miscellaneous income including annual payments -- Income not otherwise charged -- Trusts -- Death and estates -- Income splitting : arrangements and settlements -- Introduction and policy -- Structure and elements -- Assets -- Disposals : (1) general -- Disposals : (2) Gifts, bargains not at arm's length and other gratuitous transactions -- Leases -- Options -- Death -- Trusts -- Shares, securities and other fungible assets -- Capital gains tax and business -- Computation of gains -- Inheritance tax : introduction -- Transfers of value by disposition -- Death -- Gifts with reservation -- Settled property : introduction -- Trusts with interests in possession -- Relevant property trusts with no qualifying interest in possession -- Favoured trusts -- Companies -- Exempt transfers : conditions and allocation where partly exempt -- Particular types of property -- Valuation : rules, charges and reliefs -- Accountability and administration -- Incidence of tax -- International -- Corporation tax - Introduction, history and policy -- Structure -- Distributions -- Computation (1) : general rules -- Computation (2) : accounting-based rules for specific transactions -- Groups and consortium companies : general -- Control, groups and consortium companies : capital gains -- Exempt distributions : demergers -- Close companies -- Anti-avoidance :

special provisions -- International tax : introduction and connecting factors -- Enforcement of foreign revenue laws -- UK residents and foreign income -- Source : the non-resident and the UK tax system -- Controlled foreign companies -- Capital gains -- Unilateral relief against double taxation -- Double taxation : UK treaty relief -- European Union Tax Law.

Tax treatment of foreign and export income

A clear, concise explanation of United States tax law's international aspects. In tackling a sometimes thorny set of laws and treaties, international tax expert Ernest Larkins emphasizes their economic effects, showing how to avoid hazards while reaping rewards which often go ignored. Coverage includes: Special issues arising when a foreign person invests in U.S. real estate, as well as the best structures for holding such real estate. What a controlled foreign corporation is and what consequences result from this status. Acceptable transfer pricing methods and what penalties apply when taxpayers do not follow arm's-length principles. International Applications of U.S. Income Tax Law also contains many useful tools which allow readers to build understanding through practice, as well as formulate and solve the complex problems international taxes can present. Order your copy today!

The International Income Tax Rules of the United States

This book contains an array of material relating to the United States tax treaty network. It serves as a handy desk reference book that provides easy and quick access to the major US tax treaties, and offers the opportunity to compare several Model treaties with actual US treaties. In addition the book includes: withholding rate tables for dividends, interest and royalties in over 150 US and foreign income tax treaties; cross-reference tables for treaty provisions; a chronological listing of all present and past US income tax treaties; the 1963 and 1977 OECD, the 1980 UN and the 1981 US Model Treaties in tabular comparative form; major portions of the 1977 OECD Commentary; examples of estate and gift tax treaties (US-Germany) and of exchange of tax information agreements (US-Mexico); the recently signed Multilateral Convention on Mutual Administrative Assistance in Tax Matters, and an article on interpretation in the Vienna Convention on the Law of Treaties.

International Taxation

This ground-breaking book from the IBFD proposes a fundamental change to the norms for the allocation of taxing rights among countries. The author uses an in-depth study of imputation systems to expose the flaws in the current international order, arguing that it is theoretically unsound. He then develops an alternative that would resolve many of the problems presented by international tax law today. Imputation systems are founded on a philosophy that corporations are not appropriate subjects of income taxation, other than as vehicles for the collection of tax, & they accordingly seek to alleviate economic double taxation. In practice they do not achieve this aim. In a domestic context, considered in the first four chapters, their inconsistencies & inaccuracies obscure the more fundamental flaws of the income taxation systems of which they form a part. In an international context, considered in the second four chapters, the difficulties associated with imputation systems highlight the deficiencies in current norms for the allocation of taxing rights among countries. The author examines those norms & finds them an inadequate basis for the international order. The alternatives he proposes would place the international taxing order on a firm theoretical footing & could be applied to any type of corporate tax system. If adopted, his proposals would obviate the need for much current international tax law. Treaties, measures for the avoidance of double taxation & many anti-avoidance measures would become superfluous. This extremely important book, based on prize-winning doctoral research, is destined to become a classic in the field. The acute perception & explication of theories underpinning international taxation make it essential reading.

General Tax Reform: Taxation of foreign income

Tax Factors in Basing International Business Abroad