

McGraw-Hill's
**TAXATION *of* INDIVIDUALS
AND BUSINESS ENTITIES**

2013 EDITION

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Solutions Manual

Taxation Of Individuals 2013 Solutions Manual

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Taxation Of Individuals 2013 Solutions Manual:

Solutions Manual to Accompany Intermediate Public Economics, second edition Nigar Hashimzade, Jean Hindriks, Gareth D. Myles, 2013-04-12 A solutions manual for all 582 exercises in the second edition of Intermediate Public Economics A solutions manual for all 582 exercises in the second edition of Intermediate Public Economics *Taxation in the Digital Economy* Nella Hendriyetty, Chris Evans, Chul Ju Kim, Farhad Taghizadeh-Hesary, 2022-07-11 A robust and efficient tax administration in a modern tax system requires effective tax policies and legislation Policy frameworks should cover all aspects of tax administration and include the essential processes of capturing processing analyzing and responding to information provided by taxpayers and others concerning taxpayers affairs By far the greatest challenges facing tax administrations in all countries are those posed by the continuing developments in the digital economy Whereas societies are grappling to come to terms with the transitions from the third industrial or digital revolutions revenue authorities grapple with the consequences for the sustainability of their tax bases and the efficient administration and collection of taxes This book presents a critical review of the status of tax systems in Asia and the Pacific in the era of the digital economy The book suggests how countries can maximize their domestic resource mobilization when confronted by the challenges that digitalization inevitably produces as well as how they can best harness or take advantage of aspects of digitalization to serve their own needs The full implications of the COVID 19 crisis are still too uncertain to predict but it is clear that the crisis will accelerate the trend towards digitalization and also increase pressures on public finances This in turn may shape the preference for and the nature of both multilateral and unilateral responses to the tax challenges posed by digitalization and the need to address them This book will be a timely reference for those researching on taxation in digital economy and for policy makers The Open Access version of this book available at www.taylorfrancis.com has been made available under a Creative Commons Attribution Non Commercial No Derivatives 4.0 license *Tax Administration 2013 Comparative Information on OECD and Other Advanced and Emerging Economies* OECD, 2013-05-17 This is a unique reference source of high level comparative information on aspects of tax administration system design and practice covering the world's major revenue bodies **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

International Taxation of Income from Services under Double Taxation Conventions Marta Castelon, 2016-04-24 The provision of international services has increased enormously mainly due to the precipitous growth of the digital economy Accordingly the interpretation and application of double taxation conventions DTCs to income from services has become a dominant focus in the international taxation This multiple award winning book is an indispensable tool for practitioners and a major contribution to the debate about tax reform It responds to the need for a comprehensive overview of the tax opportunities and risks relating to the provision of international services It also offers the first in depth analysis of the taxation of income from services vis vis the multilateral instrument MLI resulting from the OECD's Base Erosion and Profit Shifting BEPS initiative With the thorough analysis of the international taxation of income from services over the last two centuries the author sheds new light on present tax policy debates and develops workable proposals for bringing brick and mortar DTCs into the digital reality With an abundance of case studies treaty interpretations appraisals of policy discussions and practical solutions the author examines every aspect of the subject including the following the Model DTCs of the OECD the United Nations Germany and the United States their similarities and differences relationships among the MLI the Model DTCs and specific DTCs development of the provisions dealing with services in the DTCs how tax authorities and courts of different countries e.g. the United States Germany Brazil India and China apply DTC provisions on the taxation of international services opportunities and risks relating to different business practices such as the subcontracting of services provisions the hiring out of labour the secondment of employees and the engagement of contract and toll manufacturers practical questions about the taxation of different distribution models from fully edged distributors to commissionaires challenges and proposals relating to the differentiation between various types of services under DTCs the permanent establishment concept to what extent the structure purposes and scope of DTCs differ from those of the General Agreement on Trade in Services GATS how changes in the US Model DTC of 2016 affect international service provisions and proposed changes to amending the OECD and UN Model DTCs Viable proposals to simplify DTC provisions dealing with service income and align them with current

challenges such as the digital economy and the increasing volume of remote services are offered particularly in light of the likely impact of the BEPS package and its subsequent MLI This book is poised to become one of the key practice resources for tax lawyers in house counsel and policymakers in the coming years Interested academics too will benefit from the author's skill in recognizing the ongoing role of taxation fundamentals in the major revolution currently underway

Klaus Vogel on Double Taxation Conventions Ekkehart Reimer, Alexander Rust, 2022-01-18 Klaus Vogel on Double Taxation Conventions is regarded as the international gold standard on the law of tax treaties This article by article commentary has been completely revised and updated to give you a full and current account of double tax conventions DTCs DTCs form the backbone of international taxation but they raise many interpretational questions This market leading work will provide you with the answers Based on the OECD G20 Multilateral Instrument the OECD MC and Commentary published in 2017 and the most recent amendments to the UN MC the book also includes relevant case law and scholarly literature up to and including 2020 Previous editions of the Vogel have been routinely relied on by courts around the world including Australia Canada Germany India South Africa the Netherlands and United Kingdom What's new in this edition There have been many important developments in this area since the last edition in 2015 The authors discuss these developments and the effect they will have upon practitioners working in this area They also provide a wealth of new and revised case law along with the DTCs of emerging countries You will find Reports about major features in the DTC practice of many leading jurisdictions such as the DTC practice of Austria Canada France Germany India the Netherlands Switzerland the UK and the US Sections on divergent country practice covering their national models and networks of bilateral DTCs Thorough analysis of the OECD and UN model as well as the implementation of these models in practice Amendments of bilateral DTCs textual or in substance on the basis of the 2017 Anti BEPS Multilateral Instrument Coverage of a full range of the latest tax treaties around the world including important treaties between OECD and BRICS countries This new Fifth Edition of Klaus Vogel on Double Taxation Conventions continues to reflect the unchallenged role of the OECD The OECD MC accompanied by the official Commentary guidelines reports and other recommendations has sustained its position as the most important legal instrument in the area of DTCs On occasion the UN MC and Commentary diverge from the OECD texts When this happens the authors deal with the specifics of the UN MC in separate annotations and analyses explaining and making sure you understand the differences How this will help you All the information you need to confidently advise on issues such as the taxation of income taxation of capital and the elimination of double taxation Know that your advice to clients is based on the most up to date and respected information available from an outstanding team of editors and authors The editors Professors Ekkehart Reimer and Alexander Rust have worked with the late Professor Vogel as well as an international team of top experts to completely update and enhance the content The writing team comprises Editors Prof Dr Ekkehart Reimer Heidelberg University and Prof Dr Alexander Rust WU Vienna Authors Johannes Becker Federal Ministry of Finance Berlin Alexander Blank University

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Introduction to Transfer Pricing Jerome Monsenego, 2022-11-22 Transfer pricing refers to the pricing of cross border intercompany transactions Transfer prices influence the tax base of multinational enterprises and thus also the fiscal revenues of the countries where they are doing business The importance of transfer pricing has significantly expanded over time and culminated with the work of the OECD on Base Erosion and Profit Shifting BEPS With the globalisation of business activities the need for States to prevent tax avoidance and the risk of double taxation faced by multinational enterprises transfer pricing has become a key question for multinational enterprises and tax administrations alike *Introduction to Transfer Pricing* intends at providing a general introduction to the fundamentals of transfer pricing The book is focused on explanations of the principles that apply albeit to various extents in most countries Although the majority of these principles are provided by the OECD the views of other international organisations in particular the United Nations and the European Union are also taken into account Moreover the book illustrates the fundamentals of transfer pricing with concrete examples based on the structures often used by multinational enterprises when conducting cross border business activities Also included are relevant court cases from a variety of countries Among the issues and topics covered are the following the arm's length principle in theory and practice transfer pricing methods intercompany transactions involving intangibles and financial transactions common types of transfer pricing models cross border business restructurings the substance requirement for transfer pricing purposes attribution of profits to permanent establishments and the prevention and resolution of transfer pricing disputes This second edition was updated based on the 2022 OECD Transfer Pricing Guidelines and the 2021 UN Transfer Pricing Manual

Taxation of Derivatives and Cryptoassets Oktavia Weidmann, 2024-06-10 Derivatives stand at the forefront of financial innovation continually evolving to accommodate new asset classes and risk categories In the past decade the growing popularity of cryptoassets and ESG investments has sparked the development of a variety of innovative investment strategies and risk management tools including crypto and ESG derivatives and related structured products This new edition has similarly evolved Using illustrative examples it provides a comprehensive analysis of the key tax issues associated with derivatives and cryptoassets in domestic and cross border transactions and presents approaches that tax legislators could adopt to solve them The new edition also comments on recent trends in global tax policy

such as the OECD Base Erosion and Profit Shifting BEPS 1.0 and 2.0 projects Throughout the book specific references are made to UK German and Swiss tax law The updated edition addresses the following topics economic and financial properties of derivatives and cryptoassets definition of derivatives for tax purposes and its application to crypto derivatives and ESG derivatives among others accounting treatment of derivatives and cryptoassets under IFRS UK German and US GAAP current tax legislation and policy alternatives to the taxation of derivatives and cryptoassets characterisation of derivatives gains and losses as income or capital and equity or debt accounting and taxation treatment of hedging transactions involving derivatives or cryptoassets accounting and taxation rules applying to structured products and hybrid instruments including crypto and ESG linked structured products withholding taxes on derivatives and the concept of beneficial ownership in domestic and cross border transactions and anti avoidance legislation applying to derivatives and cryptoassets including the domestic law implementation of BEPS Action 2 the EU Anti Tax Avoidance Directives ATAD I and II the tax transparency rules for cryptoassets DAC8 and Pillar Two This comprehensive book analyses recent developments in three intertwined areas of expertise financial products accounting and tax law It will be a valuable resource to tax professionals in their daily practice of advising companies banks and investment funds It will also be of interest to government officials and researchers engaged in the taxation of derivatives cryptoassets and ESG investment products

Schwarz on Tax Treaties Jonathan Schwarz, 2025-09-23 Schwarz on Tax Treaties is the definitive analysis of tax treaties from a United Kingdom and Irish perspective and provides in depth expert examination of the interpretation and interaction of those treaty networks with European Union and international law This edition significantly develops the earlier work with enhanced commentary to include the latest international developments including Treaty residence liability to tax and resolution of dual residence Permanent establishment carrying on business and power of disposal services PE time threshold PE profits the Authorised OECD Approach and EU State Aid Natural resource exploitation income EU Directive on faster and safer relief of excess withholding taxes the main purpose or one of the main purposes in determining abuse CRS Avoidance Digital Platforms crypto assets Global Minimum Tax and Exchange of information fishing expeditions human rights legal professional privilege Case law developments cover more than fifty new judicial decisions from around the world including UK Supreme Court *Skatteforvaltningen Danish Tax Administration v Solo Capital Partners Royal Bank of Canada v HMRC* Australian High Court and Federal Court *Addy v CoT Oracle Corporation Australia v CoT* Spanish Supreme Court *do a Sagrario v Administraci n General del Estado* German Federal Fiscal Court Case I R 47/20 aircraft engineer English Court of Appeal *HMRC v GE Financial Investments Hargreaves Property Holdings v HMRC BlackRock HoldCo 5 LLC v HMRC* Irish Court of Appeal *Susquehanna International v RC* Indian High Court *International Management Group v CIT Johnson Matthey v CIT Shell India Markets v India* UK Tax Tribunals *Burlington Loan Management v HMRC McCabe v HMRC Lundberg v First Tier Tribunal Oppenheimer v HMRC HMRC v Aozora GMAC Investment and CJEU Airbnb v Agenzia delle Entrate European*

Commission v Ireland and Apple Orde van Vlaamse Balies v Vlaamse Regering Schneider Electric v Ministre de l Economie About the Author Jonathan Schwarz BA LLB Witwatersrand LLM UC Berkeley FTII is an English Barrister at Temple Tax Chambers in London and is also a South African Advocate and a Canadian and an Irish Barrister His practice focuses on international tax disputes as counsel and advises on solving cross border tax problems Professional appointments have included First Vice President and member of the Permanent Scientific Committee of the International Fiscal Association as well as the EU Commission Group of experts on removing cross border tax problems of individuals within the EU He is a visiting Professor at King s College London He has been identified as a leading tax Barrister for international corporate tax and expertise in transfer pricing The Legal 500 has rated him as the leading advisor on international tax treaty issues In Who s Who Legal UK Bar he is lauded for brilliant handling of cross border tax problems In the Chambers Guide he is commended for his encyclopaedic knowledge of double tax treaties

Principles of International Taxation Lynne Oats,2021-09-30 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

Intermediate Public Economics, second edition Jean Hindriks,Gareth D. Myles,2013-04-05 A new edition of a comprehensive text updated throughout with new material on behavioral economics international taxation cost benefit analysis and the economics of climate policy Public economics studies how government taxing and spending activities affect the economy economic efficiency and the distribution of income and wealth This comprehensive text on public economics covers the core

topics of market failure and taxation as well as recent developments in both policy and the academic literature It is unique not only in its broad scope but in its balance between public finance and public choice and its combination of theory and relevant empirical evidence The book covers the theory and methodology of public economics presents a historical and theoretical overview of the public sector and discusses such topics as departures from efficiency including imperfect competition and asymmetric information issues in political economy equity taxation fiscal federalism and tax competition among independent jurisdictions Suggestions for further reading from classic papers to recent research appear in each chapter as do exercises The mathematics has been kept to a minimum without sacrificing intellectual rigor the book remains analytical rather than discursive This second edition has been thoroughly updated throughout It offers new chapters on behavioral economics limits to redistribution international taxation cost benefit analysis and the economics of climate policy Additional exercises have been added and many sections revised in response to advice from readers of the first edition

Revenue Statistics in Asia and the Pacific 2023 Strengthening Property Taxation in Asia OECD, 2023-07-25 This annual publication compiles comparable tax revenue statistics for 30 economies Additionally it provides information on non tax revenues for selected economies This tenth edition of the report includes a special feature on strengthening property taxation in Asia

Formalisation Through Taxation Jonas Richter, 2019-10-09 In developing countries such as Paraguay informality remains a prevalent and persistent issue Many avoid formal registration with the authorities and evade tax payments However a growing academic literature argues for an interrelation between a broader tax base and a country s economic and democratic development A strand of this literature focuses on the means of taxing the informal sector and argues for positive revenue and growth effects This Palgrave Pivot analyses Paraguay s 2004 and 2012 tax reforms using both qualitative and quantitative data It illustrates that the country s personal income tax as well as other alterations in the tax system constitute an incentive and nudging mechanism that leads to a formalisation process of economic activity and consequently to a broader tax base Using interview and tax data the book demonstrates how the reform initiates a rising demand of formalised purchases from both customers and businesses It further suggests a potential way of how the taxpayers respond politically to the enhanced fiscal imperative

Tax Avoidance, Fraud Detection and Related

Accounting Issues: Insights from the Visegrad Group Countries Piotr Luty , 2022-08-10 Ksi ka powsta a przy wsp udziale naukowc w z Polski oraz Czech w tym tak e m odych naukowc w ze Szko y Doktorskiej UEW Om wione w monografii zagadnienia dotycz teoretycznych aspekt w unikania opodatkowania i roli rachunkowo ci w wykrywaniu oszustw finansowych Szczeg lnym jej walorem s rozdzia y o charakterze aplikacyjnym opisuj ce wykrywanie manipulacji w sektorze najmu oraz ukazuj ce wp yw zmian systemu prawa podatkowego na wyst powanie anomalii w ksztaltowaniu podatku od zysk w kapita owych

Health Taxes: Policy And Practice Jeremy A Lauer, Franco Sassi, Agnes Soucat, Angeli Vigo, Laragh Gollogly, 2023-01-17 Virtually all fiscal measures influence people s health through their impacts on behaviour consumption

income and wealth A narrow subset of fiscal measures however can be more directly aimed at improving health by targeting behaviours and risks that are known to be strongly associated with health outcomes The purpose of this book is to discuss the subject of these measures which we define as health taxes The book aims to enumerate key health taxes of interest explore their positive and negative effects and how these effects are influenced by the design of these taxes and the context in which they are applied We ask how and where they can be implemented Critically we build an argument throughout the book for why policymakers across government should care about health taxes Solutions Manual

Spiceland,Spiceland-Sepe,2000-04 *Israel* International Monetary Fund. Fiscal Affairs Dept.,2014-05-19 EXECUTIVE SUMMARY This report is provided to support the work of the Sheshinski II committee in reviewing the fiscal regime for mining Mining is and will remain relatively minor both as a source of government revenue and within the wider economy Nonetheless it is important that the fiscal regime deliver to the public an appropriate share of the return to the exploitation of resources that they own while also providing investors with a sufficiently attractive and stable environment To that end this report reviews principles experience and tools in mining taxation bringing them to bear on the analysis of and suggesting potential improvements to the current regime The current use of royalties as the sole and in some cases quite burdensome special fiscal instrument for mining is problematic One of the primary benefits of royalties that they ensure some revenue from the start of production is of limited relevance in Israel where production is highly mature and exploration minimal More to the fore is their ineffectiveness in achieving one of the primary goals that warrants a special fiscal regime in the extractive industries the prospect of designing a charge on rents returns that is in excess of the minimum required by the investor that can raise revenue without distorting commercial decisions Their insensitivity to profitability means that royalties not only fail to do this but perversely imply that the government actually takes a smaller share of rents when commodity prices are high and conversely that the company faces a very high effective tax on its profits when those profits are low Simulations reported here show that these undesirable effects are very marked under the current fiscal regimes Indeed cutting top marginal royalties even in the absence of any other reform would in some cases almost certainly increase both government revenue and after tax profits Alternative fiscal regimes combining a modest mineral specific royalty with a common profit based tax would resolve this structural weakness The focus of the report is not on the level of the government take from minerals ultimately a political choice but on how that take varies with the profitability of the underlying investment To that end it reports illustrative simulations for a hypothetical but not unrealistic project of alternative fiscal regimes that imply the same government take in a benchmark case but respond very different to project profitability These alternatives combine a relatively low royalty which may have some merit in protecting the base against tax avoidance through cost manipulation with four alternative forms of profit based tax retaining in all but one the current corporate income tax and consider too the possibility of converting the royalty into in effect prepayment of a profit based tax These options differ in important ways in

the required statutory rate of the profit tax transitional issues and the time path of government revenues But they all address the key structural problem providing structures in which the effective tax rate is lower not higher for less profitable outcomes Fiscal regimes of broadly this kind are increasingly commonplace in mining including in major mineral producing countries The treatment they provide would be similar to but could be simpler than that adopted for oil and gas following Sheshinski I

Uniformity of Customs Administration in the European Union Kathrin Limbach, 2015-11-19 Uniform customs administration is of great importance for the EU and the competitiveness of EU businesses in global trade However the EU's so called executive federalism raises the potential for the non uniform application of EU customs law This problem has already arisen in the European Communities Selected Customs Matters WTO dispute settlement Therefore the central research question of this book concerns the challenge presented to executive federalism in the EU Customs Union by the WTO It also examines those safeguard measures for uniform customs administration which are in operation Valuable empirical analysis of the decision making procedures and practices of the national customs authorities allows for the fullest understanding of the operation of the customs administration An important feature of the exploration is its analysis of the reform of EU customs law and of the effectiveness of the European Union's strategies to enhance uniform customs administration That analysis helps to identify potential weak points in the decentralised administration of EU customs law and suggests ways in which it might be improved Scholarly rigorous and timely this important study will be required reading for all scholars of EU customs law

BRICS and International Tax Law Peter Antony Wilson, 2016-04-24 With the ongoing expansion of outbound foreign direct investment FDI in the countries representing the BRICS economic bloc Brazil Russia India China and South Africa and with all of them at the same time listed among the top seven countries plagued by tax evasion and avoidance in the guise of illicit outflows the governments both individually and through cooperative initiatives have devised new international tax strategies that are proving to be of great interest and value to other countries both developing and developed The core of these strategies addresses the necessity of stemming the outflow of revenue while strongly supporting FDI both inbound and outbound while complying with international obligations including those arising from human rights laws This book is the first in depth commentary on this new and evolving area of international tax law The detailed analysis covers the entire field of BRICS international tax law considering topics such as the following information exchange procedures and pitfalls response to the OECD's Base Erosion and Profit Sharing BEPS initiative role of bilateral and multilateral double taxation conventions including the Multilateral Instrument and the Bilateral Investment Treaties thin capitalization transfer pricing controlled foreign corporation rules shortcomings related to authorities limited manpower international audit and investigation procedures the BRICS approach to residence and mandatory and binding arbitration and the BRICS approach to shaping the developing world's international tax system Notably the author personally conducted interviews with senior international representatives of the BRICS tax authorities as well as with leading BRICS academics

and practitioners Tax cases together with human rights and investment cases and administrative guidelines in all ve countries are also included in the analysis The study concludes with recommendations for improving each of the ve countries tax law and procedures especially in the area of dispute resolution The author s goal is to extend the existing body of knowledge of the BRICS international tax laws in order to assist in developing an understanding of the BRICS approach to dealing with evasion and avoidance an approach which facilitates both outbound and inbound FDI simpli es tax authority administration and establishes a basis for resolving international disputes which is compatible with sovereignty In achieving this objective the author has produced a major work that is of immeasurable value to tax advisers government and governance of cials academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities

Transfer Pricing and Value Creation Raffaele Petruzzi, Romero J.S. Tavares Esq., 2019-09-02

Value Creation and its effects on Transfer Pricing and tax law Emerging from the OECD G20 BEPS Project a new somewhat fuzzy notion of Value Creation came to permeate not only Transfer Pricing language but also wider allocation rules and anti abuse provisions in international tax law The notion of Value Creation reframes the interpretation and application of the Arm s Length Principle ALP that is embedded in Articles 7 and 9 of the OECD Model Convention This new Value Creation notion and approach assist in understanding key enterprise functions while different industry sectors manifest these concepts in various ways Situating such notions and this approach within the law of tax treaties and analyzing terms of the OECD Transfer Pricing Guidelines alongside their factual context is the aim of this book Here law students address Transfer Pricing and Value Creation in sectors as varied as commodities trade automotive consumer products food and beverages pharmaceutical and life sciences telecommunications and the key topic of value creation in a digitalized economy Our LL M students were required to address issues not explored in legal research and to discuss factual topics relevant for Transfer Pricing All students focused on topics that are new to the international tax debate that keep evolving and on factual matters that often escape legal research

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