

SILKE: South African Income Tax 2024

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Handbook of Behavioural Change and Public Policy Holger Straßheim, Silke Beck, 2019 Behavioural change has become a core issue of public policy Behavioural instruments such as nudging apply insights from behavioural economics and behavioural sciences psychology and neurosciences across a broad range of policy areas Behavioural insights teams and networks facilitate the global spread of behavioural public policies Despite an ever growing amount of literature research has remained fragmented This comprehensive Handbook unites interdisciplinary scholarship with contributions critically assessing the state and direction of behavioural public policies their normative implications and political consequences

Impacting Society Positively Through Technology in Accounting and Business Processes Tankiso Moloi, 2025-05-09 This conference volume discusses the findings of the iCAB 2024 conference that took place in Sun City South Africa on June 27 28 2024 The University of Johannesburg hosted the iCAB 2024 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting The conference was sponsored by the Association of International Certified Professional Accountants AICPA CIMA

Challenges of Globalization in the Measurement of National Accounts Nadim Ahmad, Brent R. Moulton, J. David Richardson, Peter van de Ven, 2023-07-14 An essential collection at the intersection of globalization production supply chains corporate finance regulation and economic measurement The substantial increase in the complexity of global supply chains and other production arrangements over the past three decades has challenged some traditional measures of national income account aggregates and raised the potential for distortions in conventional calculations of GDP and productivity This volume examines a variety of multinational business activities and assesses their impact on economic measurement Several chapters consider how global supply chains complicate the interpretation of traditional trade statistics and how new measurement techniques can provide information about global production arrangements Other chapters examine the role of intangible capital in global production including the output of factoryless goods producers and the problems of measuring R D in a globalized world The studies in this volume also explore potential ways to enhance the quality of the national accounts by improving data collection and analysis and by updating the standards for measurement

Limiting Base Erosion Erik Pinetz, Erich Schaffer, 2017-08-30 Limiting base erosion from different viewpoints Hybrid mismatch arrangements CFC rules transfer pricing rules Limiting Base Erosion the general topic for the master theses of the part time LL M program 2015 2017 has been one of the most controversial topics in international tax law ever since the initiation of the OECD BEPS Project in 2013 Even though the final reports of the 15 BEPS Actions were released by the OECD in as early as October 2015 the question how to effectively target base erosion practices still has not lost any of its topicality Following the efforts of the OECD in developing a new international tax environment the focus of attention has now partly shifted to the OECD Member countries that have to properly implement

the OECD recommendations in their domestic laws as well as in their tax treaty practice In this respect a comprehensive analysis in the literature of all the issues related to base erosion proves to be of the utmost importance in order to provide practical guidance to the Member countries during that the process of implementation This book deals especially with four key areas of interest Limiting base erosion by neutralizing the effects of hybrid mismatch arrangements Limiting base erosion by strengthening CFC rules Measures against base erosion via interest deductions and other financial payments Limiting base erosion by improving transfer pricing rules On that basis 27 concrete topics were chosen in order to address the four key areas of interest from different viewpoints Base erosion and the challenges they present read more in Limiting Base Erosion

Bowker's Law Books and Serials in Print ,1995

[Subject Guide to Books in Print](#) ,1996

The Taxation of

Permanent Establishments Sven Hentschel,2021-06-26 This book provides a comprehensive analysis of the rules governing the taxation of permanent establishments as implemented in the OECD Model Tax Convention and German national tax law Deviations between the OECD approach and the German approach are identified and modifications to the rules as a result of the Base Erosion and Profit Shifting BEPS project are examined Moreover challenges imposed to the PE concept as a result of the digitalisation of the economy are identified and discussed Against this background the Pillar One Blueprint proposing a long term solution to overcome the tax challenges arising from the digitalisation of the economy is presented and assessed against widely accepted overarching principles of tax policy **Ivan Illich** David Cayley,2021-02-08 In the eighteen years since Ivan Illich s death David Cayley has been reflecting on the meaning of his friend and teacher s life and work Now in *Ivan Illich An Intellectual Journey* he presents Illich s body of thought locating it in its own time and retrieving its relevance for ours Ivan Illich 1926 2002 was a revolutionary figure in the Roman Catholic Church and in the wider field of cultural criticism that began to take shape in the 1960s His advocacy of a new de clericalized church and his opposition to American missionary programs in Latin America which he saw as reactionary and imperialist brought him into conflict with the Vatican and led him to withdraw from direct service to the church in 1969 His institutional critiques of the 1970s from Deschooling Society to Medical Nemesis promoted what he called institutional or cultural revolution The last twenty years of his life were occupied with developing his theory of modernity as an extension of church history Ranging over every phase of Illich s career and meditating on each of his books Cayley finds Illich to be as relevant today as ever and more likely to be understood now that the many convergent crises he foresaw are in full public view and the church that rejected him is paralyzed in its folkloric shell Not a conventional biography though attentive to how Illich lived Cayley s book is continuing a conversation with Illich that will engage anyone who is interested in theology philosophy history and the Catholic Church *Venture Capital Investment and Government Incentives* Tamara Wilkinson,2024-09-05 This book explores the best ways for governments to design venture capital investment incentives Venture capital is a multi billion dollar industry and a major driver of innovation and national growth Investment in startup companies by venture capital

funds helps finance new inventions and create wealth economic growth and jobs However because venture capital investment is highly risky and sensitive to market downturns many governments around the world use special legal and tax incentives to help encourage this form of investment Since the introduction of the first venture capital incentive in the USA in 1958 scores of venture capital incentives have come and gone These incentives have experienced varied success with some failing entirely Filling a gap in an important area this book employs a legal and regulatory approach to examine venture capital policy from a global perspective It uses an analytical framework to evaluate the design implementation and success of incentives and looks at over 60 examples from 25 countries around the world The book is aimed at researchers and policy makers in law finance and economics as well as practitioners and investors in the venture capital space The book introduces the legal aspects of venture capital investment and presents a list of leading practice guidelines and recommendations to help policy makers design effective efficient and appropriate venture capital incentives Brexit and Energy Law Ana

Stanič, Silke Goldberg, 2023-01-31 Bringing together leading experts from across the UK and Europe this book provides a comprehensive analysis of the impact of Brexit on the energy sector in the UK and in the European Union and its Member States In recent decades the trend within the EU has been towards greater integration and liberalisation of energy markets Through the development of the Union's internal energy market and the funding of cross border energy infrastructure EU membership facilitates cross border trade in energy promotes security of energy supply and via the European Atomic Energy Community Euratom allows EU Member States to trade in nuclear material for energy production Brexit changes all of this The significant level of integration and interdependence in EU energy policy means that the UK's departure from the Union poses many challenges for the UK the EU and EU Member States While certain energy related arrangements have been addressed the relationship between the UK and EU in the energy sector has been changed fundamentally In this context important and interrelated questions arise such as the following Under what terms will energy trading between the EU and UK now take place What access will the UK have to EU energy markets What does Brexit mean for the security of energy supply What does the UK's departure from Euratom mean for nuclear research Can the crossborder single energy market SEM on the island of Ireland continue following Brexit What implications does Brexit have for renewables the environment and climate change Brexit comes at a time when the European energy sector is undergoing the processes of decarbonisation and energy transition This book offers researchers legal practitioners and policy advisers in depth understanding of the interplay between these challenges and Brexit **Existential Politics** Jessica F. Green, 2025-10-07 A new way to tackle the

real politics of climate change through asset revaluation It's no secret that the Paris Agreement and voluntary efforts to address climate change are failing Governments have spent three decades crafting international rules to manage the climate crisis yet have made little progress on decarbonization In *Existential Politics* Jessica Green explains why this is unsurprising governments have misdiagnosed the political problem of climate change focusing relentlessly on measuring reporting and

trading emissions This technical approach of managing tons ignores the ways that climate change and climate policy will revalue assets creating winners and losers Policies such as net zero carbon pricing and offsets all cater to the losers owners of fossil assets Ultimately Green contends climate change is a political problem Climate politics should be understood as existential creating conflicts that arise when some actors face the prospect of the devaluation or elimination of their assets or competition from the creation of new ones Fossil asset owners such as oil and gas companies and electric utilities stand to lose trillions in the energy transition Thus they are fighting to slow decarbonization and preserve the value of their assets Green asset owners who will be the basis of the decarbonized economy are fewer in number and relatively weak politically Green proposes using international tax finance and trade institutions to create new green asset owners and constrain fossil asset owners reducing their clout Domestic investments in green assets facilitated by global trade rules can build the political power of green asset owners

Chambers UK 2009 Tracey Sinclair, 2008-11 An independent guide to the top solicitors barristers law firms and barristers chambers in the United Kingdom *Capitalising on constraint* Catherine Moury, Stella Ladi, Daniel Cardoso, Angie Gago, 2021-10-12 This book is an essential analysis of what really happens behind closed doors during and after a bailout In the last decade five Eurozone governments in economic difficulty received assistance from international lenders on the condition that certain policies specified in the Memoranda of Understanding were implemented How did negotiations take place in this context What room for manoeuvre did the governments of these countries have After conditionality to what extent were governments willing and able to roll back changes imposed on them by the international lenders This book explores the constraints on national executives in the five bailed out countries of the Eurozone during and beyond the crisis from 2008 to 2019 The authors argue that despite international market pressure and creditors conditionality governments had some room for manoeuvre during a bailout and were able to advocate resist shape or roll back some of the policies demanded by external actors Under certain circumstances domestic actors were also able to exploit the constraint of conditionality to their own advantage *Capitalising on constraint* shows that after a bailout programme governments could use their discretion to revert the measures that brought the greatest benefits at a lower cost The authors provide a valuable insight into the determinants of bargaining leverage the importance of credibility and the limits of conditionality that might inform the design of international and European lending during future crises

The United Nations Convention Against Corruption Cecily Rose, Michael Kubiciel, Oliver Landwehr, 2019-01-17 The United Nations Convention against Corruption includes 71 articles and takes a notably comprehensive approach to the problem of corruption as it addresses prevention criminalization international cooperation and asset recovery Since it came into force more than a decade ago the Convention has attracted nearly universal participation by states As a global and comprehensive convention which establishes new rules in several areas of anti corruption law and helps shape domestic laws and policies around the world this treaty calls for scholarly study This volume helps to fill a gap in existing academic literature by providing an

invaluable reference work on the Convention It provides systematic coverage of the treaty with each chapter discussing the relevant travaux préparatoires the text of the final article comparisons with other anti corruption treaties and available information about domestic implementing legislation and enforcement This commentary is designed to serve as a reference work for academics lawyers and policy makers working in the anti corruption field and in the fields of transnational criminal law and domestic criminal law Contributors include anti corruption experts scholars and legal practitioners from around the globe

Star Observer Magazine February 2015 Elias Jahshan,2015-01-14 Smart Green World? Steffen Lange,Tilman Santarius,2020-05-07 In this book Steffen Lange and Tilman Santarius investigate how digitalization influences environmental and social sustainability The information revolution is currently changing the daily lives of billions of people worldwide At the same time the current economic model and consumerist lifestyle needs to be radically transformed if society is to overcome the challenges humanity is facing on a finite planet Can the much discussed disruption potential of digitalization be harnessed for this purpose Smart Green World provides guiding principles for a sustainable digital society and develops numerous hands on proposals for how digitalization can be shaped to become a driving force for social transformation For instance the authors explain why more digitalization is needed to realize the transition towards 100% renewable energy and show how this can be achieved without sacrificing privacy They analyze how the information revolution can transform consumption patterns mobility habits and industry structures instead of fostering the consumption of unneeded stuff due to personalized commercials and the acceleration of life The authors reveal how Artificial Intelligence and the Industrial Internet of Things pose novel environmental challenges and contribute to a polarization of income but they also demonstrate how the internet can be restored to its status as a commons with users taking priority and society at large reaping the benefits of technological change in a most democratic way Providing a comprehensive and practical assessment of both social and environmental opportunities and challenges of digitalization Smart Green World Making Digitalization Work for Sustainability will be of great interest to all those studying the complex interrelationship of the twenty first century megatrends of digitalization and decarbonization

Demystifying Bilingualism Silke Jansen,Sonja Higuera del Moral,Jessica Stefanie Barzen,Pia Reimann,Markus Opolka,2021-12-02 This book analyses changing views on bilingualism in Cognitive Psychology and explores their socio cultural embeddedness It offers a new innovative perspective on the debate on possible cognitive disadvantages in bilinguals arguing that it is biased by popular language myths which often manifest themselves in the form of metaphors Since its beginnings Cognitive Psychology has consistently modelled the coexistence between languages in the brain using metaphors of struggle conflict and competition However an ideological shift from nationalist and monolingual ideologies to the celebration of bilingualism under multicultural and neoliberal ideologies in the course of the 20th century fostered opposing interpretations of language coexistence in the brain and its effects on bilinguals at different moments in time This book will be of interest to students and scholars of Cognitive Psychology Psycholinguistics

Multilingualism and Applied Linguistics Cognitive and Computational Linguistics and Critical Metaphor Analysis

Construction Matters Stefan Holzer, Silke Langenberg, Clemens Knobling, Orkun Kasap, 2025-03-04 Construction History Construction Heritage Recent Construction Historiography Industrialization Engineering Sciences Building Materials Building Actors Construction History is still a fairly new and small but quickly evolving field The current trends in Construction History are well reflected in the papers of the present conference Construction History has strong roots in the historiography of the 19th century and the evolution of industrialization but the focus of our research field has meanwhile shifted notably to include more recent and also more distant histories as well This is reflected in these conference proceedings where 65 out of 148 contributed papers deal with the built heritage or building actors of the 20th or 21st century The conference also mirrors the wide spectrum of documentary and analytical approaches comprised within the discipline of Construction History Papers dealing with the technical and functional analysis of specific buildings or building types are complemented by other studies focusing on the lives and formation of building actors from laborers to architects and engineers from economical aspects to social and political implications on legal aspects and the strong ties between the history of construction and the history of engineering sciences The conference integrates perfectly into the daily work at the Institute for Preservation and Construction History at ETH Zurich Its two chairs the Chair for Building Archaeology and Construction History and the Chair for Construction Heritage and Preservation endeavor to cover the entire field and to bridge the gaps between the different approaches methodologies and disciplines between various centuries as well as technologies learning together and from each other The proceedings of 8ICCH give a representative picture of the state of the art in the field and will serve as a reference point for future studies **Landscape as Weapon** John Beck, 2020-12-15 Once the playgrounds and raw material for the avantgarde abandoned places and things decommissioned military sites postindustrial spaces contested and forgotten edgelands are now just as likely to be seen as assets for entrepreneurs or connoisseurs of the authentically worn out This is the age of patina where the material remains of times past the fields and factories test sites back alleys machines and statues are coveted adored mourned and commemorated as well as sometimes despised Through an exploration of a wide range of recent film photography art and writing about place Landscape as Weapon argues that these abandoned sites are a critical arena for debate about the meaning of space and time under late capitalism **Minerals Yearbook** Mines Bureau, Geological Survey, Interior Department, 2017-03-06 The region of Europe and Central Eurasia defined in this volume encompasses territory that extends from the Atlantic Coast of Europe to the Pacific Coast of the Russian Federation It includes the British Isles Iceland and Greenland a self governing part of the Kingdom of Denmark Included are mineral commodity outlook tables plus global overview research for particularly commodities within a specific regions countries are presented throughout the text Manufacturers of these metals and commodities along with trade brokers that may specialize in imports and exports political scientists and economists may also

be interested in this volume Students pursuing research on specific metals and mineral commodities for world economy courses may be interested in this volume Related products Other print volumes in the Minerals Yearbook series can be found here https://bookstore.gpo.gov/catalog/science/technology/minerals/metals/minerals_yearbook Minerals and Metals resources collection can be found here https://bookstore.gpo.gov/catalog/science/technology/minerals/metals/minerals_yearbook

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