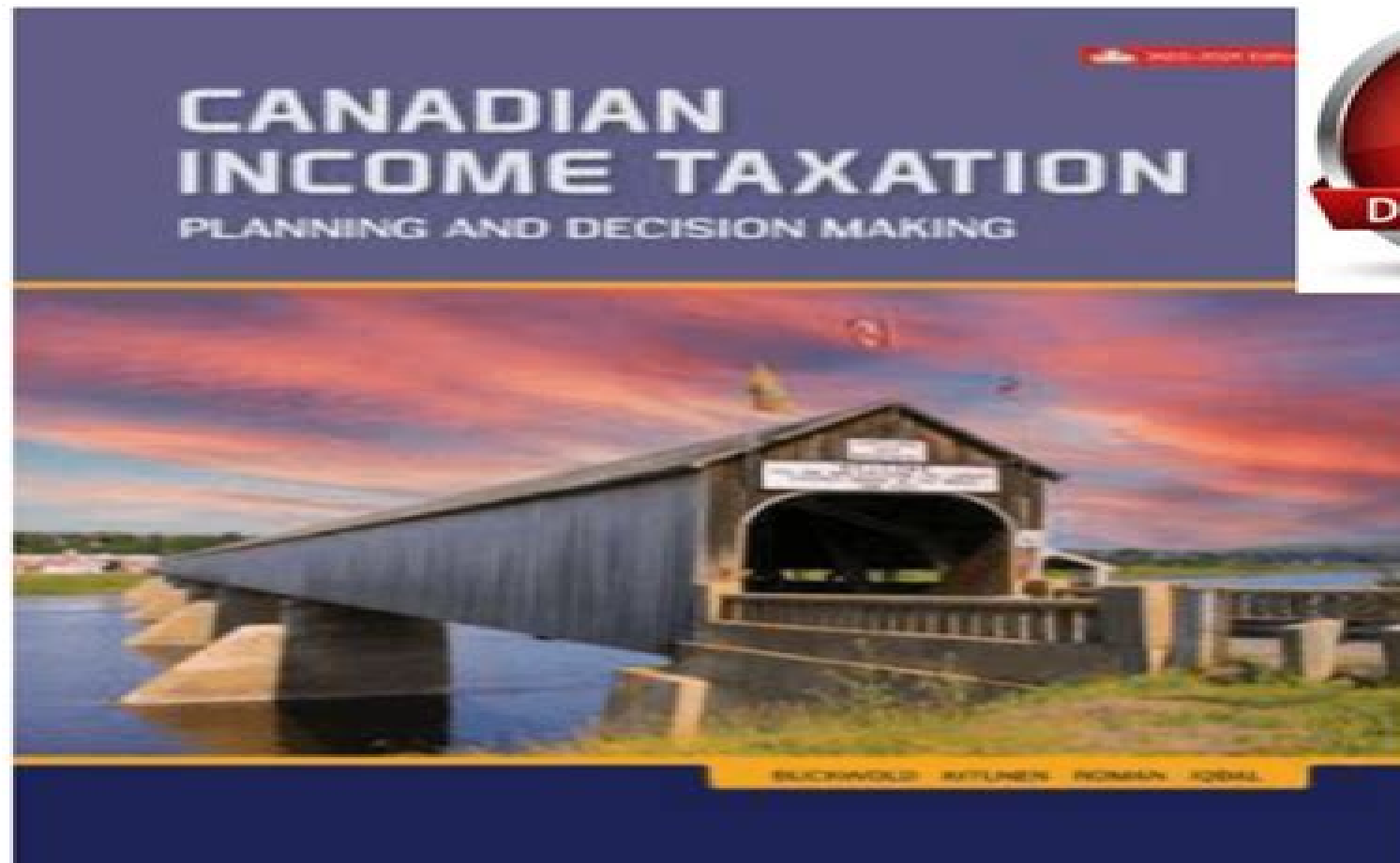


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issues that a cross border pipeline might raise The book concludes by recommending changes to the OECD Model Tax Treaty and its Commentaries to reduce uncertainty avoid double taxation or less than a single taxation and establish a more common international approach for the characterisation and taxation of cross border pipelines and their allocation Publisher description The Capital Budgeting Decision Harold Bierman, Jr., Seymour Smidt, 2012-11-12 Fully updated and revised by international authorities on the topic this new version of a classic and established text returns to its roots as a clear and concise introduction to this complex but essential topic in corporate finance Retaining the authority and reputation of previous editions it now covers several topics in depth which are frequently under explored including distribution policy and capital budgeting Features new to this edition include a new chapter on real options new material on uncertainty in decision making Easily understandable and covering the essentials of capital budgeting this book helps readers to make intelligent capital budgeting decisions for corporations of every type

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