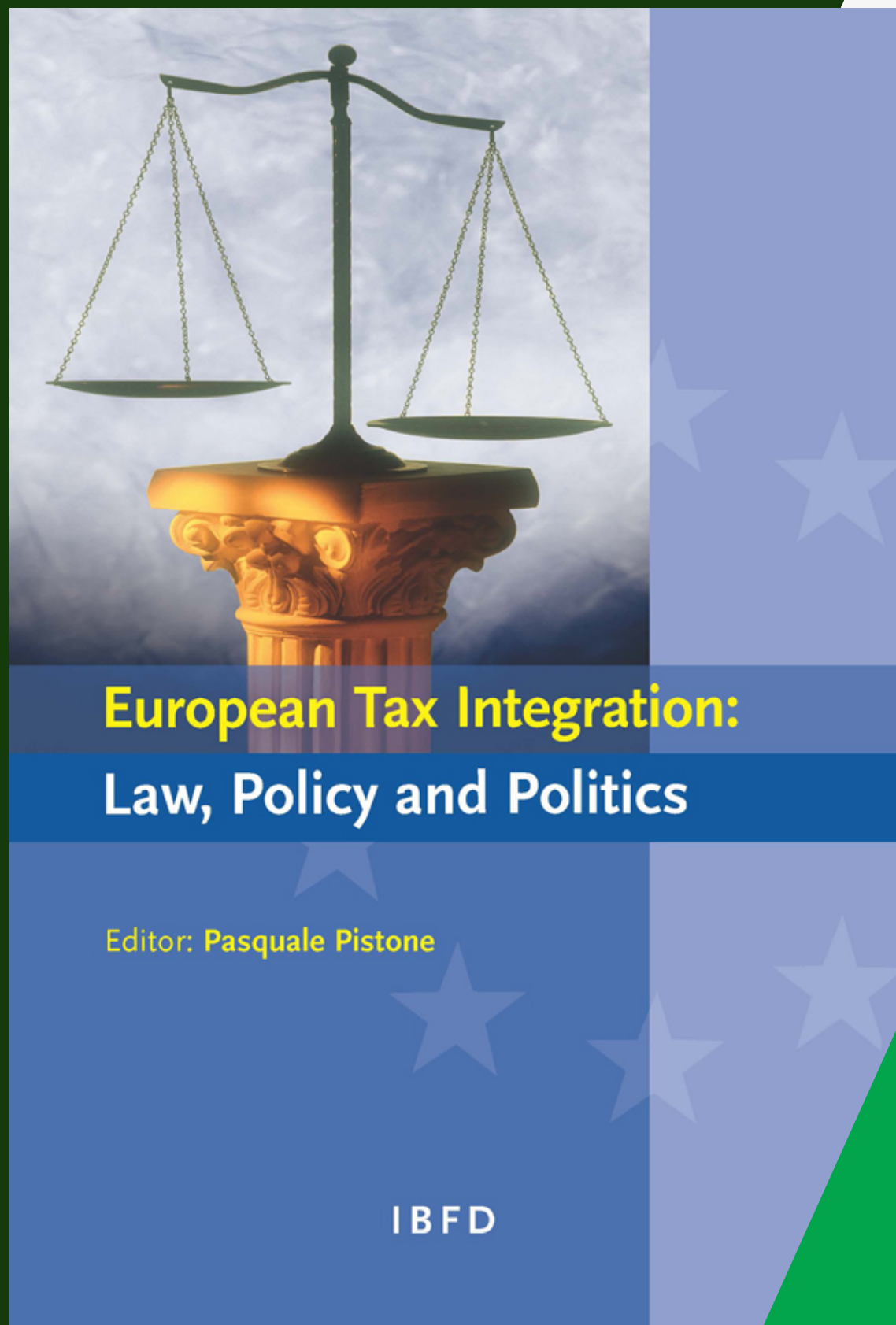


Виртуальная выставка книг по налогообложению на английском языке





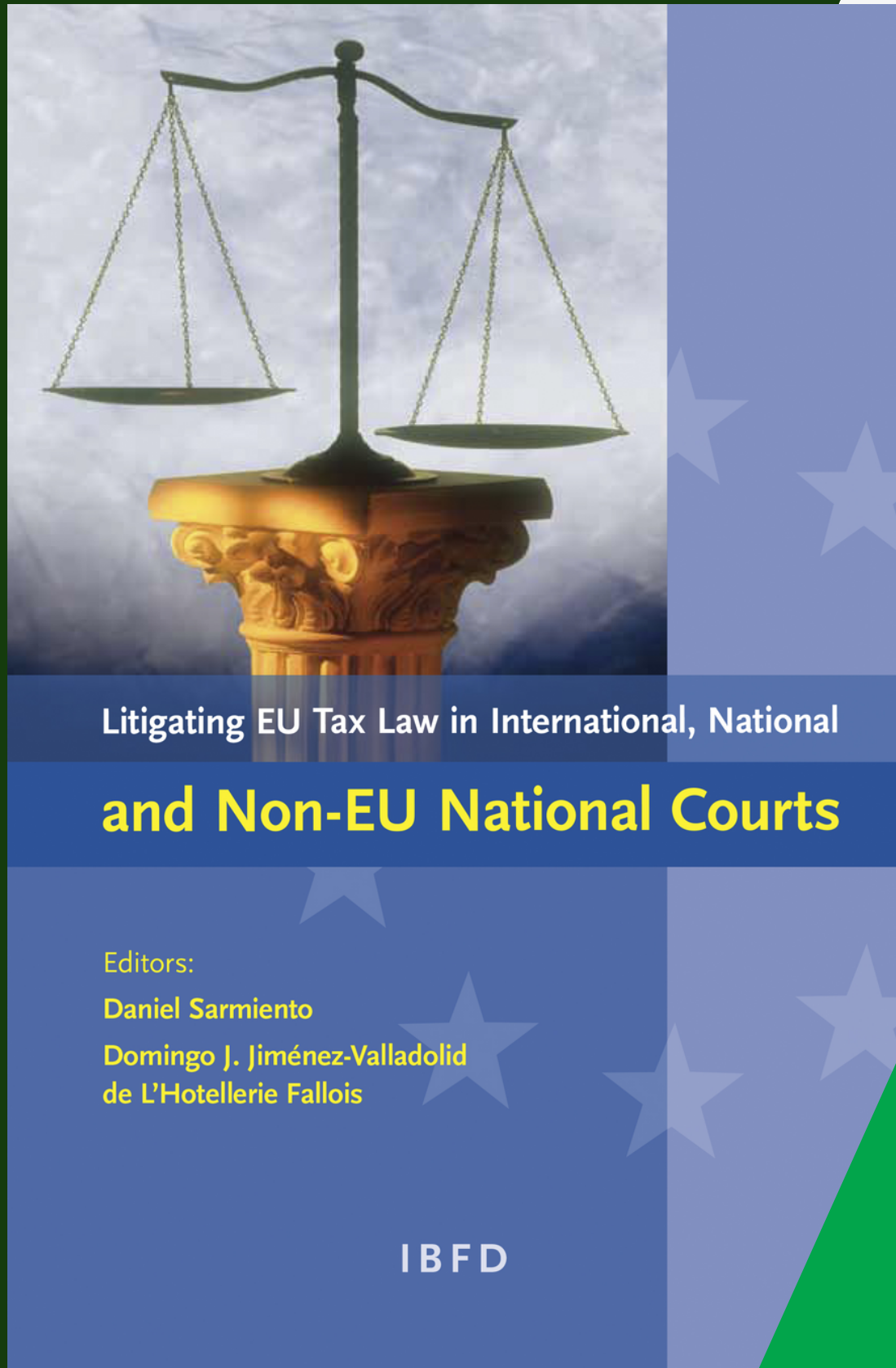
Pasquale Pistone. European Tax Integration: Law, Policy and Politics.

This book focuses on the status quo of European tax integration, combining law, policy and politics. Good policy should identify and address problems when they arise, achieving suitable solutions that law implements. Within the European Union, this relation is malfunctioning or entirely missing in direct tax matters. Positive tax integration in the European Union has mostly failed to transform supranational policy goals into actual measures of harmonization and coordination, except for the recent reaction to tax avoidance. The topical studies contained in this book hold that without a proper action that removes cross-border tax obstacles, positive tax integration shifts away from its original goals. Furthermore, such a scenario leaves the bulk of European tax integration in the hands of the limits established by negative tax integration, with little room for developing a structured policy in the interest of the European Union. This peer-reviewed publication aims to stimulate debate among scholars, decision-makers, practitioners, politicians and interpreters of European international tax law, with a view to bringing European tax integration back on the right track.

Amsterdam, The Netherlands: IBFD. 2018. - EBSCO eBook Collection (EBSCOhost). – URL:

<https://search.ebscohost.com/login.aspx?direct=true&db=e000tww&AN=1885515&lang=ru&site=ehost-live> —

Текст : электронный.



Daniel Sarmiento, Jiménez-Valladolid de l'Hotellerie-Fallois, Jesús Domingo. Litigating EU Tax Law in International, National and Non-EU National Courts.

As EU tax law has become more and more complex and sophisticated in recent years, so has EU tax law litigation. The features of EU law and its own sources give rise to specific problems when litigating EU tax law not only before the Court of Justice of the European Union (ECJ) but also before EU national courts. Additionally, the relevance of EU tax law has expanded outside the EU borders, inspiring tax litigation before national courts of non-EU states as well as before international courts. This book is the result of the 7th GREIT Conference held in September 2012 in Madrid at the Instituto de Empresa (IE). The book analyses the problems and challenges faced by taxpayers when litigating EU tax law from a comparative perspective, dealing not only with purely national issues but also with the influence of EU tax law in tax litigation in international scenarios. The book is divided into four main parts. The first part focuses on EU tax law litigation before the ECJ, analysing the functioning of the litigation services of the European Commission and the remedies and procedures when dealing with infringements from the Member States. In the second part the position of EU national courts when applying EU tax law is examined comparing the approach followed by courts of four EU jurisdictions. Part three deals with the influence of EU tax law in litigation before international courts and in international arbitration. Finally, part four looks at the approach followed by non-EU national courts when applying and interpreting EU tax law.

Amsterdam : IBFD. 2014. - EBSCO eBook Collection (EBSCOhost). - URL: <https://search.ebscohost.com/login.aspx?direct=true&db=e000tww&AN=1621832&lang=ru&site=ehost-live>. — Текст : электронный.

Marcel Schaper

The Structure and Organization of EU Law in the Field of Direct Taxes

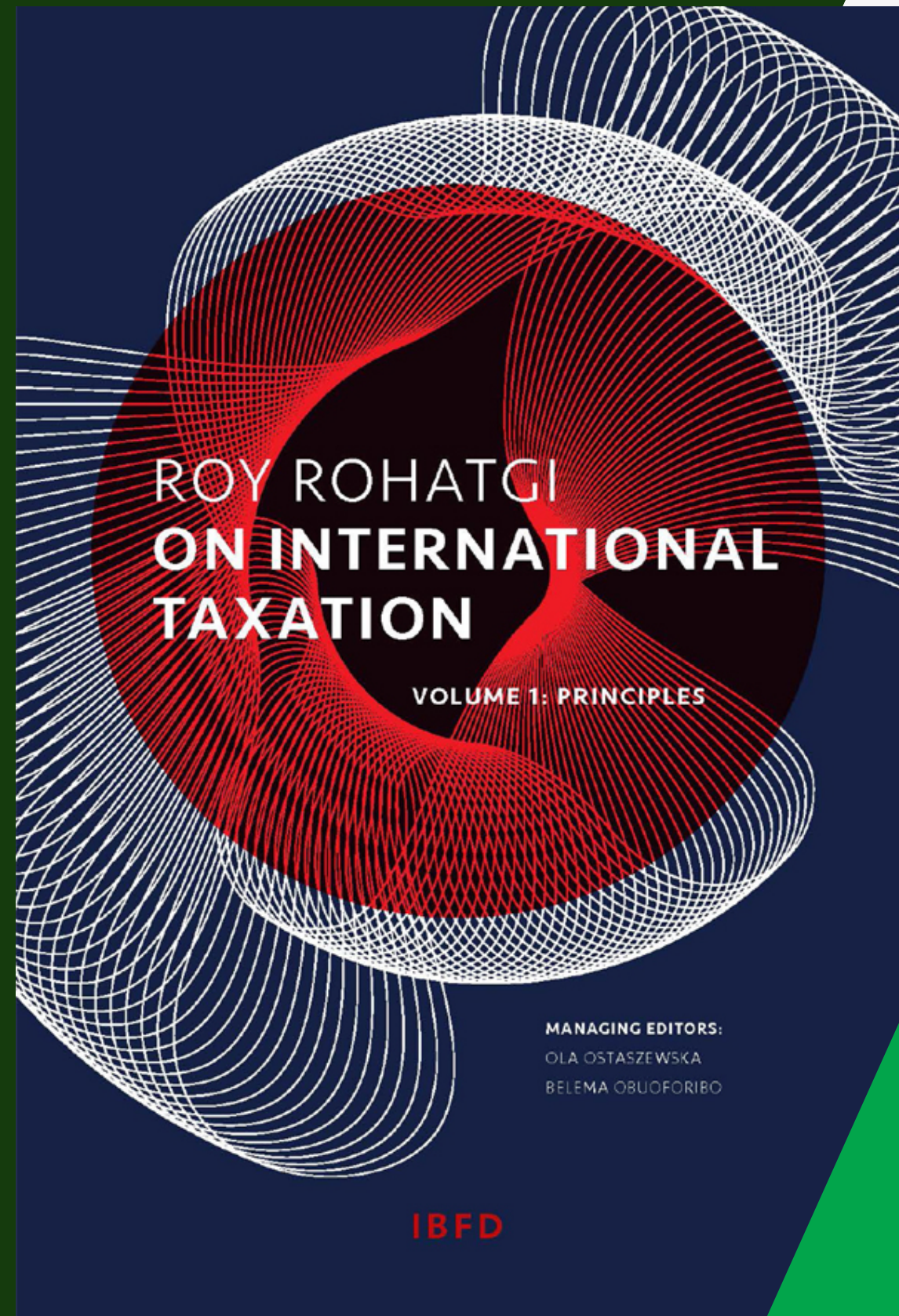
IBFD DOCTORAL SERIES

25

Marcel Guido Herwig Schaper. The Structure and Organization of EU Law in the Field of Direct Taxes.

This book researches the complex functional subsystem of EU law in the field of direct taxes that has emerged from the many decisions of the Court of Justice of the European Union. Although some regard this form of European control as an undemocratic attack on national sovereignty, this book finds that the Court consistently recognizes the legitimate right of Member States to levy taxes in their national territory. The Structure and Organization of EU Law in the Field of Direct Taxes analyzes the complete body of the Court's case law on direct taxes. Using network science as a method of research, this book aims to uncover the structure and organization of this functional subsystem of EU law in an empirical manner. Is there cohesion in the body of case law? What are the most important precedents and the most essential legal norms? How was general EU law adopted in the field of direct taxes over the years? This book covers these key questions and more. Special attention is paid to the judicial rule of the balanced allocation of the power to impose tax between the EU Member States, which the Court first established in its (in)famous ruling in Case C-446/03, Marks & Spencer. This book presents an in-depth research with regard to this overriding legal norm and examines its relationships to other justifications for tax restrictions on the freedom of movement. Instead of focusing on the reasoning and grounds for judgment in individual rulings, this book offers a bird's eye view of the complex system of EU law in the field of direct taxes that derives from the EU Treaties. This framework of a legal doctrine will be useful in academic and practitioner circles with a keen interest in the Europeanization of tax law.

Amsterdam : IBFD. 2013. - EBSCO eBook Collection (EBSCOhost). -
URL: <https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1621833&lang=ru&site=ehost-live>. —
Текст : электронный.



Ola Ostaszewska, Belema Obuoforibo. R.Roy Rohatgi on International Taxation, Volume 1, Principles.

Roy Rohatgi on International Taxation is an introductory text for practitioners and students of international tax law. For many years, this two-volume title has enjoyed a reputation as one of the leading handbooks in this complex area of taxation. With the latest rewrite of this seminal work, the authors provide in-depth treatment of the key topics in international tax, building up from detailed explanation of the basic concepts, all the way to solid analysis of the complex transactional issues. Volume 1, Principles, lays the foundation for this two-volume set. It examines international taxation through the prism of domestic law, explaining the conflicts of laws that give rise to issues seeking resolution in the international arena. This volume also introduces the reader to the world of tax treaties, crucially focusing on income and capital tax treaties, as well as on the main treaties that concern the administration and collection of taxes in the international sphere. In its analysis of income and capital tax treaties, this book takes the OECD Model Convention as the starting point and enriches the discussion with examples from real-life treaties, as well as by contrasting provisions from other Model treaties. The book is rounded out by a generous analysis of jurisprudence from all over the world. What the reader gets is a thoroughly researched handbook, explaining the key principles of international taxation, buttressed with real-world practice and written with practical application in mind. This volume is one of the first authoritative works to include analysis of the provisions of the updated OECD Model Convention (2017) and UN Model Convention (2017).

Amersterdam : IBFD. 2018. - EBSCO eBook Collection (EBSCOhost).
– URL: <https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=2023286&lang=ru&site=ehost-live>. —
Текст : электронный.

Marjaana Helminen

The Nordic Multilateral Tax Treaty as a Model for a Multilateral EU Tax Treaty

IBFD

Marjaana Helminen. The Nordic Multilateral Tax Treaty As a Model for a Multilateral EU Tax Treaty.

Despite the EU internal market, income tax treaties concluded between the EU Member States are still bilateral. Only the Nordic countries (Denmark, the Faroe Islands, Finland, Iceland, Norway and Sweden) have concluded a multilateral income tax treaty. The treaty is one of the few multilateral income tax treaties existing worldwide, and it has functioned fairly well. It is based on the OECD Model Convention but modified to meet the needs of a multilateral treaty. If the Nordic multilateral tax treaty would be modified to better comply with the requirements of EU law, it could provide a good model for a multilateral EU tax treaty covering all EU Member States. Such a multilateral EU tax treaty would abolish many of the obstacles caused by the unintegrated direct tax systems of the Member States to the functioning of the internal market. This book first examines the requirements that EU tax law puts on a multilateral EU tax treaty and then studies the Nordic multilateral tax treaty, article by article, with the purpose of answering the question of how the Nordic treaty should be modified in order for it to function as a model for a multilateral EU tax treaty. The book is essential reading for those interested in the EU law issues related to tax treaties, as well as for anyone interested in the details of the Nordic multilateral tax treaty.

Amsterdam, The Netherlands : IBFD. 2013. - EBSCO eBook Collection (EBSCOhost). – URL:
<https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1553350&lang=ru&site=ehost-live>. —
Текст : электронный.



Advanced Issues in
International
and European
Tax Law

Christiana HJI Panayi

B L O O M S B U R Y

Christiana HJI Panayi. Advanced Issues in International and European Tax Law.

This book examines recent developments and high-profile debates that have arisen in the field of international tax law and European tax law. Topics such as international tax avoidance, corporate social responsibility, good governance in tax matters, harmful tax competition, state aid, tax treaty abuse and the financial transaction tax are considered. The OECD/G20 project on Base Erosion and Profit Shifting (BEPS) features prominently in the book. The interaction with the European Union's Action Plan to strengthen the fight against tax fraud and tax evasion is also considered. Particular attention is paid to specific BEPS deliverables, exploring them through the prism of European Union law. Can the two approaches be aligned or are there inherent conflicts between them? The book also explores whether, when it comes to aggressive tax planning, there are internal conflicts between the established case law of the Court of Justice and the emerging policy of the European institutions. By so doing it offers a review of issues which are of constitutional importance to the European Union. Finally, the book reflects on the future of international and European tax law in the post-BEPS world.

Bloomsbury. 2015. - EBSCO eBook Collection (EBSCOhost). – URL:

[https://search.ebscohost.com/login.aspx?](https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1160127&lang=ru&site=ehost-live)

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Текст : электронный.

International Corporate Taxation

Considerations and Comparisons



Miranda L. Brady • Samantha C. Hansen
Editors

NOVA

Miranda L. Brady, Samantha C. Hansen.
International Corporate Taxation: Considerations
and Comparisons.

Recent deficit reduction and tax reform plans have included broad proposals to reform the U.S. international corporate tax system. These proposals have raised concerns over how changing the way American multi-national corporations are taxed could impact the deficit and debt, domestic job markets, competitiveness, and the use of corporate tax havens, among other things. An informed debate about how to reform the system governing the taxation of U.S. multi-national corporations requires careful consideration of these issues, as well as a basic understanding of several features of the current system. This book provides a general introduction to the basic concepts and issues relevant to the U.S. international corporate tax system and with a focus on how other countries have used tax reform to help their companies compete in the global market and create jobs.

Hauppauge, N.Y. : Nova Science Publishers, Inc. 2012. - EBSCO
eBook Collection (EBSCOhost). – URL:
[https://search.ebscohost.com/login.aspx?
direct=true&db=nlebk&AN=1365697&lang=ru&site=ehost-live](https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1365697&lang=ru&site=ehost-live). —
Текст : электронный.

Edited by
Carlos Gutiérrez and Andreas Perdelwitz
With preface by Hans Pijl

Taxation of Business Profits in the 21st Century

Selected Issues under Tax Treaties

Essays in Commemoration
of IBFD's 75th Anniversary

Carlos Gutiérrez, Andreas Perdelwitz. Taxation of Business Profits in the 21st Century.

The taxation of business profits derived from cross-border activities is one of the core issues in international tax law. The key principle for the allocation of taxing rights between countries is laid down in article 7 of the OECD Model, which states that profits of a resident enterprise of a state shall be taxable only in that state unless the enterprise carries on business in another state through a permanent establishment situated therein. In the latter case, the profits that are attributable to the permanent establishment may be taxed in that other state. The determination of the source state's taxing rights basically requires two steps. First, it must be determined whether or not there is a permanent establishment in that state, as defined by article 5 of the OECD Model, and second, the profits attributable to that permanent establishment must be ascertained. This book sheds light on a selection of issues surrounding the essential questions described above from a practical as well as from an academic perspective. The first part is dedicated to issues relating to the application of article 5 of the OECD Model and the problem of determining the existence of a permanent establishment in a state. The second part of the book relates to issues arising from article 7 of the OECD Model and the attribution of profits to a permanent establishment.

IBFD. 2013. - EBSCO eBook Collection (EBSCOhost). – URL: <https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1561796&lang=ru&site=ehost-live>. — Текст : электронный.

Critical Issues in Taxation and Development



edited by Clemens Fuest and George R. Zodrow

CESifo Seminar Series

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AN: 564814 ; Clemens Fuest, George R. Zodrow.; Critical Issues in Taxation and Development
Account: 9728529-main-ehost

Clemens Fuest, George R. Zodrow. Critical Issues in Taxation and Development.

Experts analyze the policy challenges of taxation in developing countries, including corruption, tax evasion, and ineffective political structures. Many developing countries find it difficult to raise the revenue required to provide such basic public services as education, health care, and infrastructure. Complicating the policy challenges of taxation in developing countries are issues that most developed countries do not face, including widespread corruption, tax evasion and tax avoidance, and ineffective political structures. In this volume, experts investigate crucial challenges confronted by developing countries in raising revenue. After a comprehensive and insightful overview, each chapter uses modern empirical methods to study a single critical issue essential to understanding the effects of taxes on development. Topics addressed include the effect of taxation on foreign direct investment; forms of corruption, tax evasion, and tax avoidance that are specific to developing countries; and issues related to political structure, including the negative effects of fiscal decentralization on the effectiveness of developmental aid and the relationship between democracy and taxation in Asian, Latin American, and European Union countries that have recently experienced both political and economic transitions. Contributors Clemens Fuest, Timothy Goodspeed, Shafik Hebous, Michael Keen, Christian Lessmann, Boryana Madzharova, Giorgia Maffini, Gunther Markwardt, Jorge Martinez-Vazquez, Paola Profeta, Riccardo Puglisi, Nadine Riedel, Simona Scabrosetti, Johannes Stroebel, Mirco Tonin, Arthur van Benthem, Li Zhang, George Zodrow

Cambridge, MA : The MIT Press. 2013. - EBSCO eBook Collection (EBSCOhost). – URL: <https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=564814&lang=ru&site=ehost-live>. —

Текст : электронный.

Maarten Floris de Wilde

Sharing the Pie

Taxing Multinationals
in a Global Market

IBFD

Maarten Floris de Wilde. Sharing the Pie : Taxing Multinationals in a Global Market.

Complaints in society about how multinationals pay corporate tax are familiar. Multinationals seem able to arrange their affairs in a way that allows them to avoid contributing their fair share. Governments help them to attract investment. Workers and customers, meanwhile, face ever-increasing tax bills. What is the problem in corporate taxation? It is broader than any one country or company. Today's tax regime passed its sell-by date long ago. Back in the 1920s – the early days of international taxation, when international business primarily revolved around bulk trade and bricks-and-mortar industries – levying a percentage of a company's profit in the way we still do today made sense. Businesses tended to be close to their customers and had a strong local physical presence. Today's markets, however, operate in a different reality. Companies now structure business on a regional – or even global – basis, while the Internet means physical presences are no longer necessary to service national markets. Globalization and internationalization have made the gap between tax and market reality even wider. Taxation now influences business processes. Countries distort business decisions by not treating cross-border activities on a par with domestic equivalents. The lack of an internationally coordinated approach gives rise to double (non-)taxation issues. Governments seem to be on the case, but what they're proposing doesn't suffice. Adhering to old status quos, the G20/OECD's BEPS initiative and recent EU measures like the ATAD focus on the symptoms of an ill-designed model rather than dealing with underlying root causes. Imagine designing a fair system from scratch – a “corporate tax 2.0”. Drafted between 2010 and 2014, *Sharing the Pie* assesses issues in contemporary corporate taxation to arrive at an optimal alternative, straightforward enough to express as a formula: $\text{Tax Payable by Firm A in Country X} = \text{Tax Rate} \cdot \text{Firm A's Worldwide Rents} \cdot (\text{Domestic Sales} / \text{Worldwide Sales})$. The book is based on Dr De Wilde's PhD thesis, which was defended by the author at Erasmus University Rotterdam on 15 January 2015 (cum laude). For the purposes of this publication it has been updated to take into consideration developments in international corporate taxation (BEPS, EU ATAD) since January 2015. The book addresses the underlying issues in corporate taxation aiming to put forward an analytically sound and comprehensive solution.

Amsterdam, The Netherlands : IBFD. 2017. - EBSCO eBook
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[https://search.ebscohost.com/login.aspx?
direct=true&db=nlebk&AN=1619999&lang=ru&site=ehost-live](https://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1619999&lang=ru&site=ehost-live). —
Текст : электронный.

GLOBALIZATION AND ITS TAX DISCONTENTS

Tax Policy and
International Investments



Edited by
ARTHUR J. COCKFIELD

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GOVERNMENT OF THE RUSSIAN FEDERATION
AN: 469042 ; Cockfield, Arthur J., Easson, A. J. ; Globalization and Its Tax Discontents : Tax Policy
International Investments
Account: 87218522_main_ebook

Arthur J. Cockfield, A. J. Easson. Globalization and Its Tax Discontents : Tax Policy and International Investments.

Increasingly linked by regional and global ties, national economies depend more than ever on international investments and trade. Agreements such as NAFTA in North America and the regional integration of the European Union facilitate cross-border commerce. While trade has become international, however, taxation has remained national, preserving and strengthening one of the few remaining barriers to the flow of cross-national investments. In Globalization and Its Tax Discontents, some of the world's leading international tax scholars identify the ways that taxes can inhibit or promote international investments, and assess both government and private market responses to present challenges. Given the lack of meaningful government cooperation, the contributors integrate economic theory with elements of history, gender theory, and international relations to explore the potential development effective international tax rules and processes to tax international investments. Innovative, interdisciplinary, and comprehensive, Globalization and Its Tax Discontents sheds light on one of the last real policy battlegrounds of globalization.

Toronto : University of Toronto Press, Scholarly Publishing Division.
2010. - EBSCO eBook Collection (EBSCOhost). - URL:

<https://search.ebscohost.com/login.aspx?direct=true&db=e000tww&AN=469042&lang=ru&site=ehost-live>. —

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WU Institute for Austrian
and International Tax Law

Series Editor: Michael Lang

Editors: Chris Evans / Michael Lang / Alexander Rust /
Josef Schuch / Claus Staringer / Pasquale Pistone

Improving Tax Compliance in a Globalized World

9

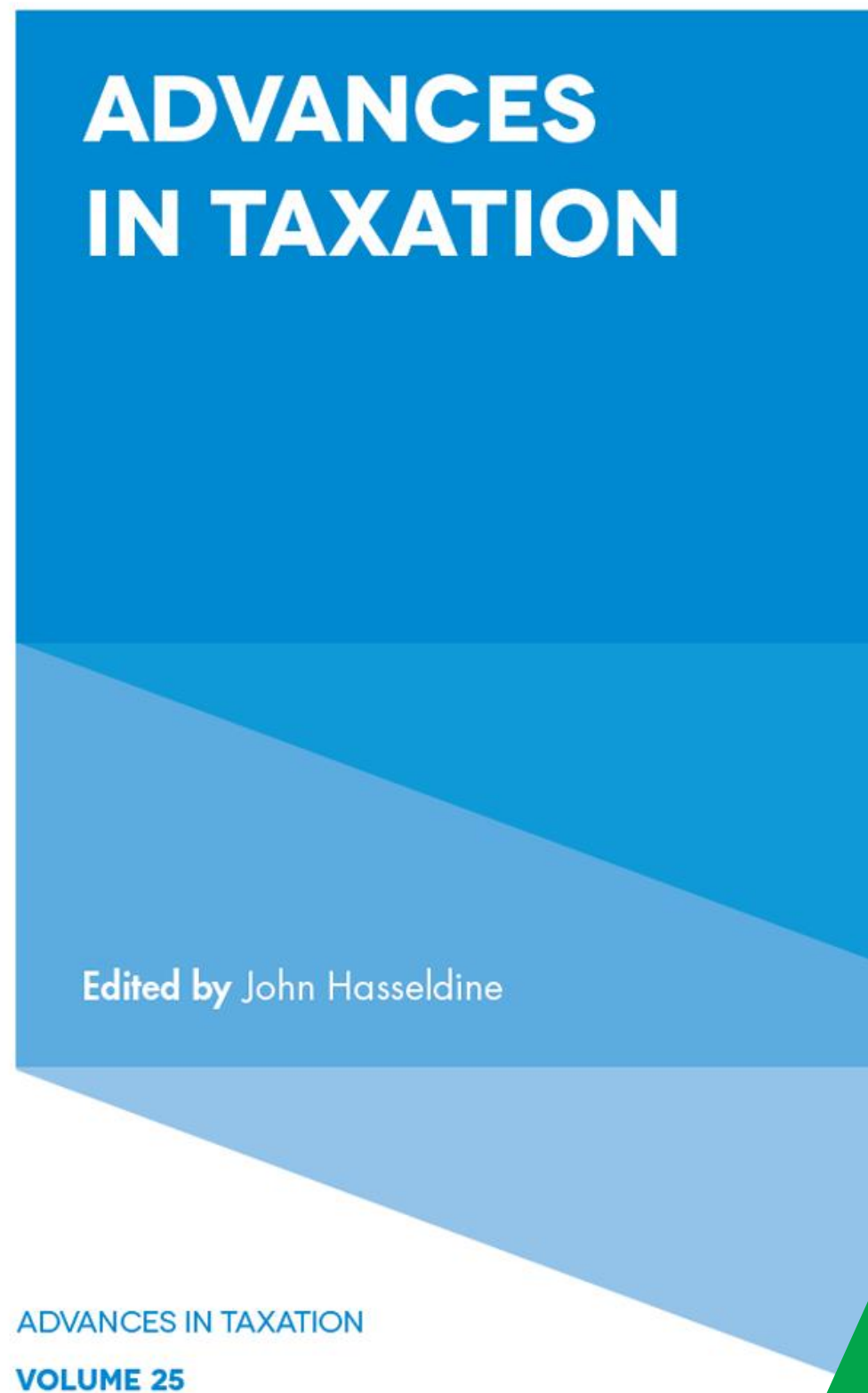
European and International
Tax Law and Policy Series

IBFD

Evans C. Improving Tax Compliance in a Globalized World.

In the aftermath of a global financial crisis, the past decade has been characterized by increased fiscal pressure. Against this backdrop, it is no surprise that many have called for strengthened efforts in domestic resource mobilization. Domestic resources are the largest untapped source of development financing, but the effective mobilization thereof poses significant challenges in terms of revenue policy and administration strategies. This book provides an overview of various policies that can significantly contribute to increasing domestic revenues by enhancing tax compliance, curbing tax evasion and improving the relationship between taxpayers and tax administrations. It consists of national reports from 33 countries around the globe, initially discussed at the conference "Improving Tax Compliance in a Globalized World" in Rust (Austria) from 30 June to 2 July 2016. The book explores various approaches to improving tax compliance. Access to tax information is at the centre of the debate, including the collection of third-party information, information obtained as a result of cooperation between tax administrations and as a result of inter-agency cooperation between tax administrations, financial intelligence units and law enforcement agencies. Moreover, the book sheds some light on alternatives to improve tax collection and suggests potential measures to enhance voluntary tax compliance. Finally, it looks forward to potential challenges that may be faced by tax administrations in the future. Taken as a whole, this study contributes to the challenging task of making tax administrations more effective and more efficient.

IBFD; 2018. – EBSCO eBook Collection (EBSCOhost). – URL:
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direct=true&db=e000tww&AN=1860861&lang=ru&site=ehost-live](https://search.ebscohost.com/login.aspx?direct=true&db=e000tww&AN=1860861&lang=ru&site=ehost-live). –
Текст: электронный.



John Hasseldine. Advances in Taxation, Vol. 25. First edition.

Volume 25 features eight articles. In the lead article, Savannah Guo, Sabrina Chi, and Kirsten Cook examine short selling as one external determinant of corporate tax avoidance and find that short interest is negatively associated with subsequent tax-avoidance levels and this effect is incremental to other factors identified by prior research. Next, Mark Bauman and Cathalene Rogers Bowler examine the effect of FIN48 on earnings management activity, by focusing on changes in the deferred tax asset valuation allowance. In the third article, Anthony Billings, Cheol Lee, and Jaegul Lee study whether the lowering of dividend taxes as part of the U.S. Jobs and Growth Tax Relief Reconciliation Act of 2003 resulted in an increase in dividend payouts at the expense of R&D spending. The fourth article by Brian Dowis and Ted Englebrecht examines reasonable compensation in closely-held corporations and the impact of gender, political affiliation, and family makeup on decisions made in the U.S. Tax Court. Then, a practice-related study by Sonja Pippin, Jeffrey Wong, and Richard Mason reports on a survey of Americans living abroad on the impact of tax rules explicitly designed for these individuals. They find that Americans living abroad experience the Foreign Account Tax Compliance Act as negatively impacting their lives. The next three articles in this volume have an international focus. Zakir Akhand investigates the effects of the corporate sector on the effectiveness of selected tax compliance instruments in the context of large Bangladesh corporate taxpayers. K-Rine Chong and Muruges Arunachalam examine the determinants of enforced tax compliance behaviour of Malaysian citizens with trust in the tax agency assumed to be a mediating variable. Lastly, Bitzenis and Vasileios investigate the effect of the economic downturn in Greece on the factors determining the level of tax morale through primary data from a European Union funded research project on the Greek shadow economy.

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Katarzyna Bronżewska

Cooperative Compliance

A New Approach
to Managing
Taxpayer Relations

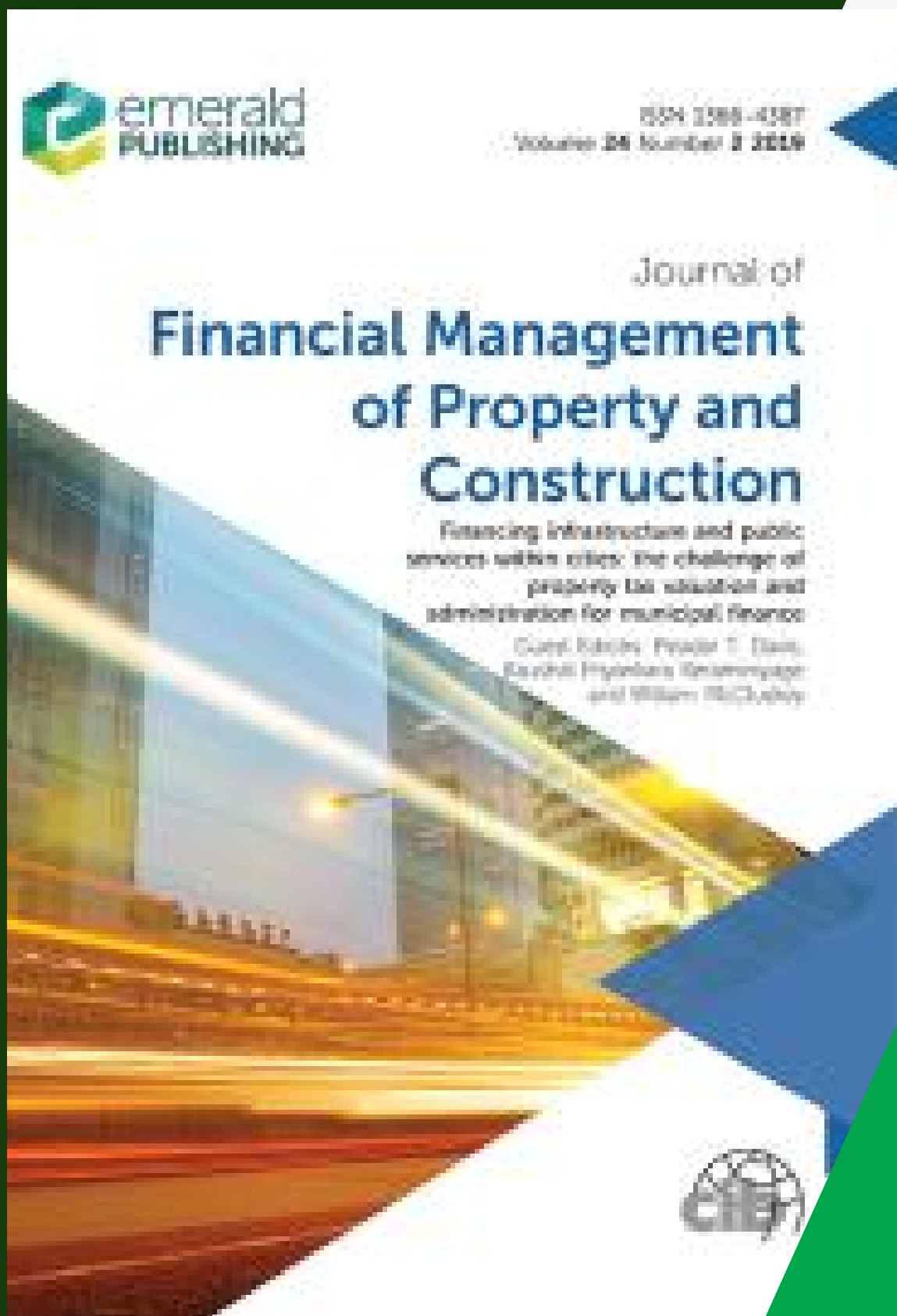
IBFD DOCTORAL SERIES

38

Bronżewska K. Cooperative Compliance : A New Approach to Managing Taxpayer Relations.

The growing burden of tax compliance and the inadequate resources provided by tax authorities forced the introduction of a different form of cooperation based on mutual trust, transparency and understanding, while relying on tax risk management. This alternative approach first appeared independently in Australia, Ireland, the Netherlands, the United Kingdom and the United States in the early 2000s. Since then, the concept has been implemented in one form or another in over 20 jurisdictions worldwide. The OECD took the lead on systematizing the concept and in 2008 published a study in which the concept – initially referred to as “enhanced relationship” – was introduced. A few years on, cooperative compliance is envisioned as a powerful tool to increase the effectiveness of the tax collection process and influence taxpayer behaviour, especially in the post-BEPS environment. The book describes the beginnings of cooperative compliance in Australia, the Netherlands, the United Kingdom and the United States. It also discusses Poland, as a probing jurisdiction where no form of such cooperation has, as yet, been introduced. It defines and classifies the concept of cooperative compliance and explores the theoretical and practical issues related to its implementation. The analysis demonstrates that cooperative compliance is much more than a new legal measure and, as such, must be viewed in a much broader context, wherein historical, psychological and cultural elements play an important role.

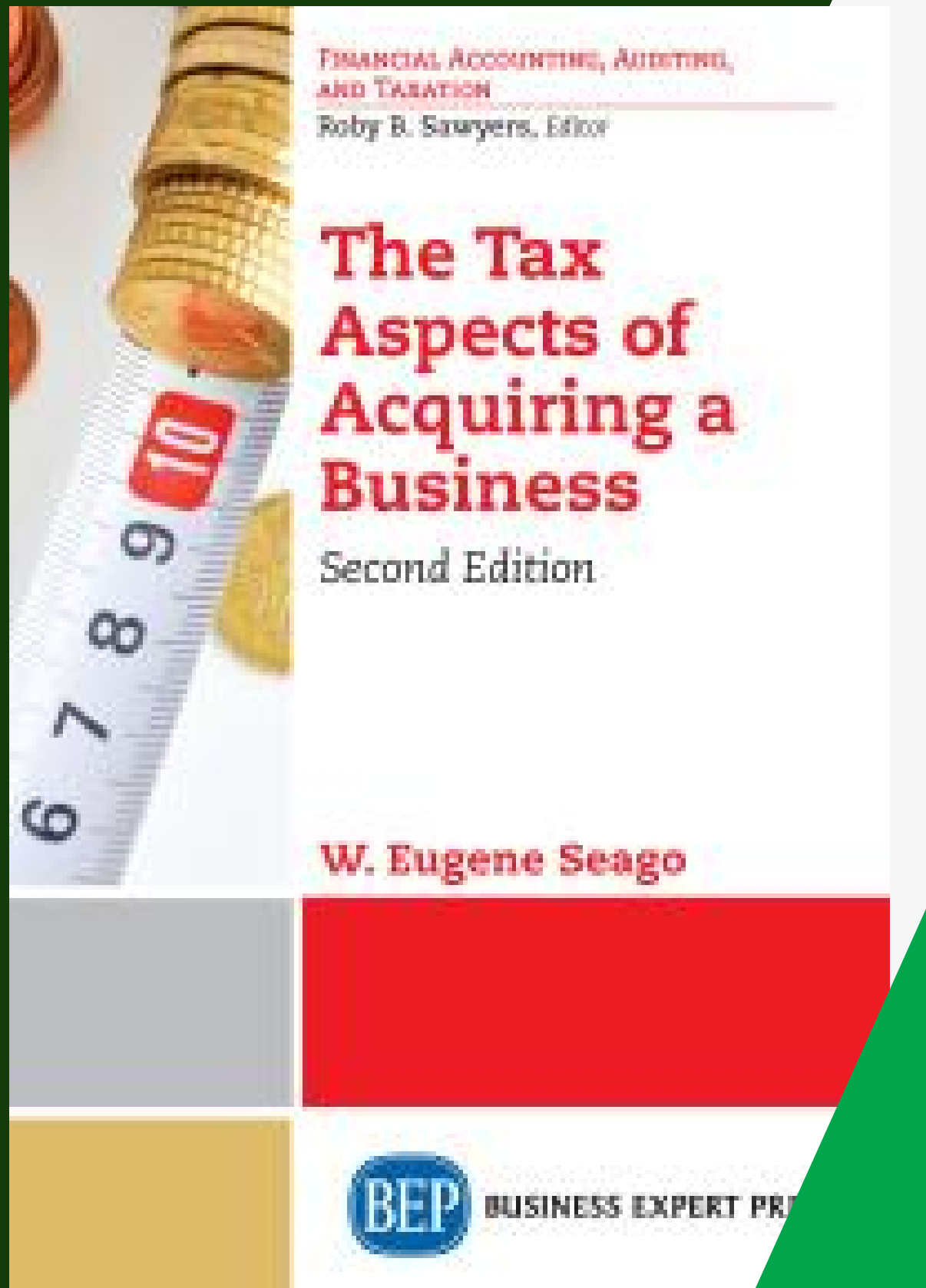
IBFD; 2016. - EBSCO eBook Collection (EBSCOhost). –
URL:<https://search.ebscohost.com/login.aspx?direct=true&db=e000tww&AN=1619990&lang=ru&site=ehost-live>. –
Текст: электронный.



Peadar Davis, Kaushal Keraminiyage, William McCluskey. Financing Infrastructure and Public Services Within Cities : The Challenge of Property Tax Valuation and Administration for Municipal Finance.

This eBook brings together seven papers that have a common theme in terms of property taxation. The property tax is widely used as a revenue raising instrument in almost all countries in the world. Its level of importance varies considerably, between developed countries where property tax as a percentage of GDP is around 3-4 percent. For countries in the OECD the average is around 1 percent and for developing countries the average is around 0.5 percent. Some of the biggest challenges facing countries or jurisdictions relates to the administration of the property tax, particularly in terms of the use of manual systems. The lack of investment in ICT to support administration is a key problem. For some countries the continued use of a value based property tax is problematic given the lack of a robust and transparent property market, the lack of valuers and the effects of high transfer taxes which tend to result in under-declaration of transaction prices. The range of papers in this eBook includes the application of advanced valuation models using artificial intelligence and techniques to evaluate the performance of the valuation model in terms of equity. In addition, papers contribute to the importance of the property tax and issues around the administration. Finally, valuable contributions are made in terms of the impediments to countries wanting to develop value based property tax systems, the role of land value capture in revenue raising and the local role played by the property tax.

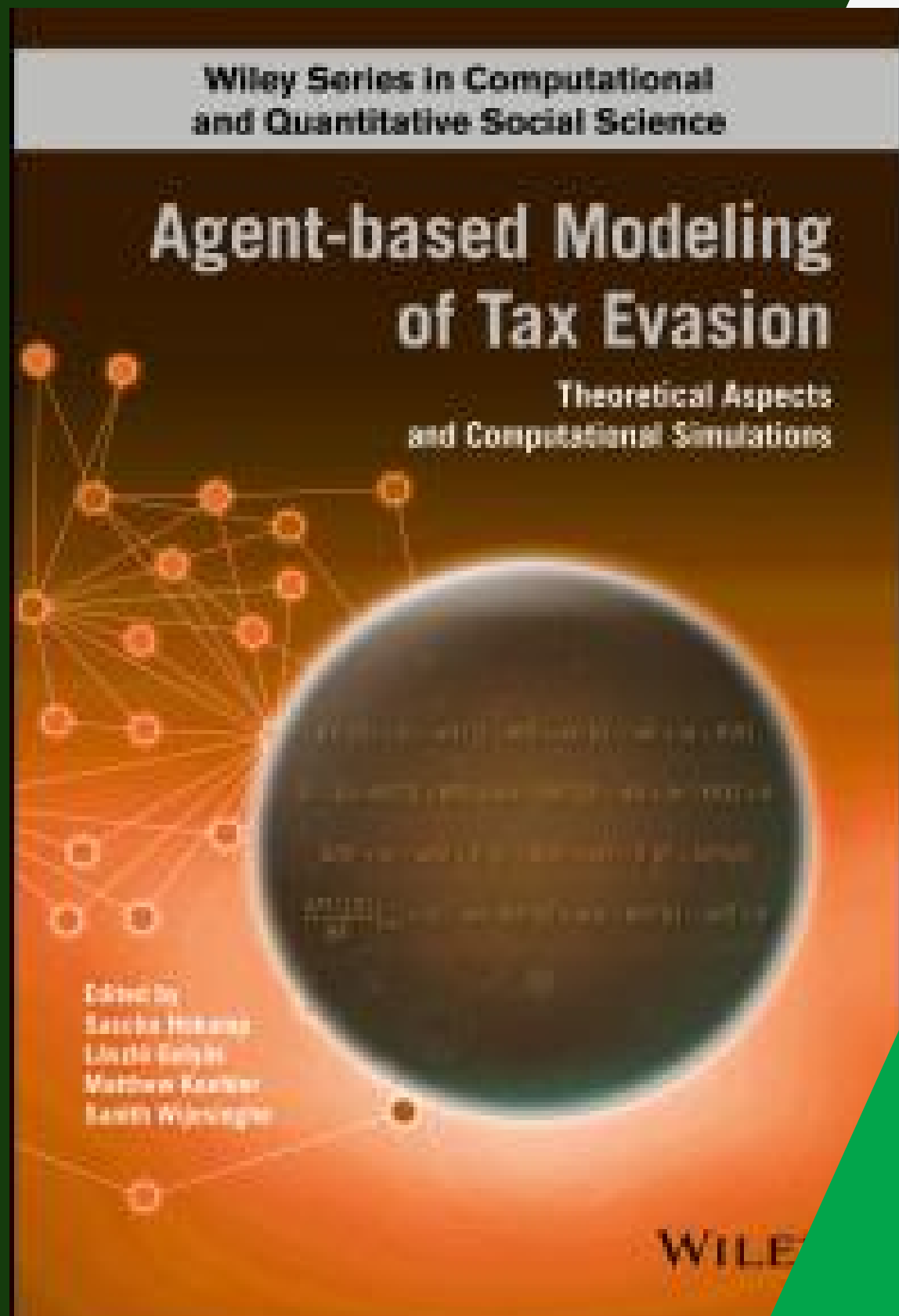
Bradford, Emerald Publishing Limited, 2019. ProQuest Ebook Central,
<https://www.proquest.com/legacydocview/EBC/5910172?accountid=140257>. – Текст: электронный.



Seago, W. Eugene. The Tax Aspects of Acquiring a Business, Second Edition.

The Tax Aspects of Acquiring a Business is a guide written to the tax considerations that must be weighed when acquiring an existing business, whether the business is conducted as a proprietorship, partnership, Limited Liability Company, S corporation, or a C corporation. The book looks at the transactions from the point of view of the seller as well as the buyer. This symmetrical view is presented because the tax effects on the seller will influence the acceptable terms for the deal. The author describes the tax consideration in quantifiable terms by demonstrating the actual calculations that must be made to evaluate the after-tax consequences of the terms of an acquisition agreement.

New York, Business Expert Press, 2018. ProQuest Ebook Central,
<https://www.proquest.com/legacydocview/EBC/5485275?accountid=140257>. – Текст: электронный.



Sascha Hokamp, Laszlo Gulyas, Matthew Koehler, Sanith Wijesinghe. Agent-Based Modeling of Tax Evasion : Theoretical Aspects and Computational Simulations.

The only single-source guide to understanding, using, adapting, and designing state-of-the-art agent-based modelling of tax evasion A computational method for simulating the behavior of individuals or groups and their effects on an entire system, agent-based modeling has proven itself to be a powerful new tool for detecting tax fraud. While interdisciplinary groups and individuals working in the tax domain have published numerous articles in diverse peer-reviewed journals and have presented their findings at international conferences, until Agent-based Modelling of Tax Evasion there was no authoritative, single-source guide to state-of-the-art agent-based tax evasion modeling techniques and technologies. Featuring contributions from distinguished experts in the field from around the globe, Agent-Based Modelling of Tax Evasion provides in-depth coverage of an array of field tested agent-based tax evasion models. Models are presented in a unified format so as to enable readers to systematically work their way through the various modeling alternatives available to them. Three main components of each agent-based model are explored in accordance with the Overview, Design Concepts, and Details (ODD) protocol, each section of which contains several sub elements that help to illustrate the model clearly and that assist readers in replicating the modeling results described. Presents models in a unified and structured manner to provide a point of reference for readers interested in agent-based modelling of tax evasion Explores the theoretical aspects and diversity of agent-based modeling through the example of tax evasion Provides an overview of the characteristics of more than thirty agent-based tax evasion frameworks Functions as a solid foundation for lectures and seminars on agent-based modelling of tax evasion The only comprehensive treatment of agent-based tax evasion models and their applications, this book is an indispensable working resource for practitioners and tax evasion modelers both in the agent-based computational domain and using other methodologies. It is also an excellent pedagogical resource for teaching tax evasion modeling and/or agent-based modeling generally.

Newark, John Wiley & Sons, Incorporated, 2018. ProQuest Ebook Central,
<https://www.proquest.com/legacydocview/EBC/5294999?accountid=140257>. – Текст: электронный.

Executive Editors: Khoonming Ho and Yuesheng Jiang
Authors: Conrad Turley, Mario Petriccione, David Chamberlain

**A New Dawn for the
International Tax System
Evolution from past
to future and what role
will China play?**

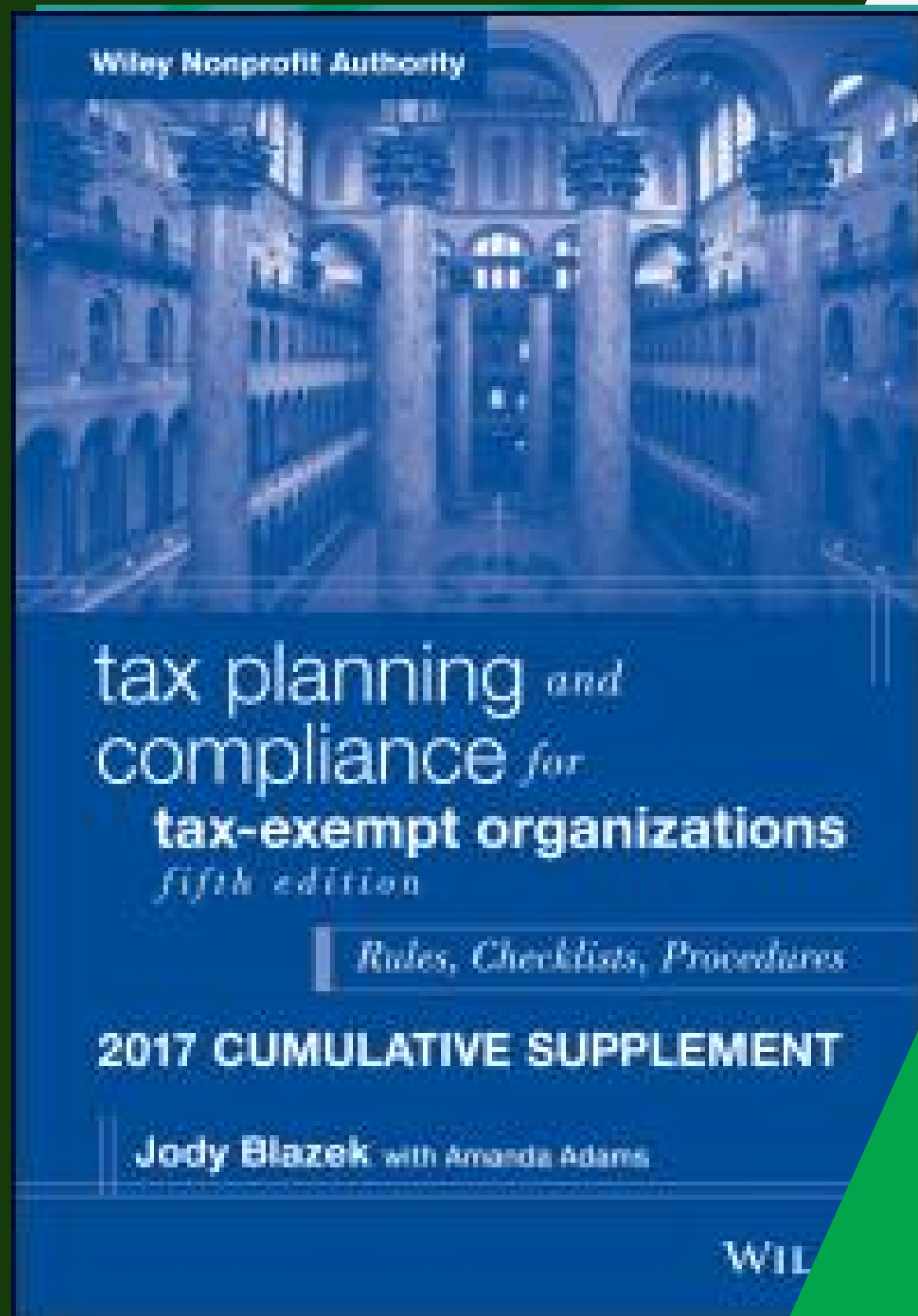


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Conrad Turley, Mario Petriccione, David Chamberlain. A New Dawn for the International Tax System : Evolution from Past to Future and What Role Will China Play?

The global tax system is currently in a period of flux, with the BEPS Project driving a significant overhaul of international tax rules. At the same time, China's growing economic sophistication has prompted radical change in Chinese cross-border tax rules and a shift in China's engagement with global tax rule-setting bodies. This book provides a long-run perspective on the development of the global taxation framework and analyses China's rules against developments elsewhere in the world. A New Dawn for the International Tax System is a collaboration led by executive editors Khoonming Ho and Yuesheng Jiang, of KPMG China and the Jiangsu Provincial Office of the SAT, respectively.

Amsterdam, IBFD, 2017. ProQuest Ebook Central,
<https://www.proquest.com/legacydocview/EBC/6176412?accountid=140257>. – Текст: электронный.



Blazek, Jody. Tax Planning and Compliance for Tax-Exempt Organizations : Rules, Checklists, Procedures, 2017 Cumulative Supplement.

The essential time-saving guide to the latest in nonprofit tax rules, regulations, and procedures Tax rules and regulations change annually, and nonprofit organizations know that staying compliant means staying up to date. But wading through tax code is less than helpful in the field, whereas the clear, practically oriented instruction inside provides the quick reference accountants, lawyers, and executives need. In the latest edition of Tax Planning and Compliance for Tax-Exempt Organizations, you'll find straightforward information on changing Unrelated Business Income (UBI) rules, joint ventures, sponsorships, deductions against UBI, preparation of IRS forms, and more. Nonprofit organizations--including health and welfare organizations, colleges and universities, private foundations, churches, libraries, museums, cultural institutions, and other smaller groups--contend daily with the possibility of losing their tax-exempt status. From qualifying and applying for that status, to maintaining and managing it, every nonprofit organization must plan and monitor ongoing procedures, activities, and forms to comply with federal, state, and local regulations. Access easy checklists for reporting, compliance, eligibility, and more Examine sample bylaws, applications, and forms Utilize comparison charts and other visual aids for easy reference Review bullet lists that compare what is and what is not acceptable Tax Planning and Compliance for Tax-Exempt Organizations is an indispensable guide to navigating the complex maze of nonprofit tax rules and regulations.

Somerset , John Wiley & Sons, Incorporated, 2017. ProQuest Ebook Central,
<https://www.proquest.com/legacydocview/EBC/4815047?accountid=140257>. – Текст: электронный.

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