

Taxation Policy And Practice 2013 14

The Treasury Committee's report on Budget 2013 focuses on: macroeconomy; the public finances; monetary policy; taxation; departmental spending; housing; energy policy; premature disclosure of budget information; Parliamentary timing. The report contains 46 conclusions and recommendations. Particular attention is paid to the Help to Buy housing policy, which is considered a work in progress which may have unintended consequences and may not help first-time buyers. The Committee poses a number of questions for the Chancellor on the policy. Overall, if the Government's priority was housing supply, its housing measures should have concentrated there. On energy it is unclear which Government Department is in the lead for energy policy and this lack of clarity must be addressed. The changes to the monetary policy remit announced by the Chancellor at the time of Budget 2013 create uncertainty. Tax complexity and instability remain of considerable concern. The Committee will monitor whether the Government anti-avoidance measures succeed in generating the revenue predicted of them. In addition, the Committee invited comments from three accounting bodies on how Budget 2013 meets the Committee's tax policy principles: basic fairness; supporting growth and encouraging competition; certainty, including simplicity; stability; practicality; and coherence.

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 five countries are also included in the analysis. The study concludes with recommendations for improving each of the five 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, simplifies 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 officials, academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities.

This fifth edition of Federal Tax Policy, like its predecessors, is intended to explain such issues so that the interested citizen may better understand and contribute to public discussion of tax policy. This edition reflects tax developments between 1983 and 1987 and emphasizes the newer issues: comprehensive income taxation, the effects of taxation on economic incentives, inflation adjustments for income tax purposes, the relative merits of graduated income taxes and expenditure taxes, and changes in the fiscal relations between the federal and the state and local governments.

Unique in its use of a human rights framework, *Social Work and Social Welfare* goes beyond American borders to examine U.S. government policies-including child welfare, social services, health care, and criminal justice-within a global context. Guided by the belief that forces from the global market and predominant political ideologies affect all social workers in their practice, the book addresses a wide range of relevant topics, including the refugee journey, the impact of new technologies, war trauma, environmental justice, and restorative justice. As a general textbook, the content is organized to follow outlines for basic, introductory, and more advanced courses examining social welfare programs, policies, and issues.

Drawing on good practices from OECD and non-OECD countries, the Framework proposes a set of questions for governments to consider in ten policy fields as critically important for the quality of a country's environment for investment.

In the *Handbook of Public Economics*, vol. 5, top scholars provide context and order to new research about mechanisms that underlie both public finance theories and applications. These fundamental subjects follow the recent, steady movement away from rational decision-making and toward more personalized approaches to tax generation and expenditure, especially in terms of the use of psychological methods and financial incentives. Closely scrutinized subjects include new research in empirical (instead of theoretical) public finance, the methods for measuring taxes (both in revenue generation and expenditure), and the roles that taxes play in specific settings, such as emerging economies, urban settings, charitable giving, and among political entities (cities, counties, states, countries). Contributors look at both the "tax" and "expenditure" sides of public finance, emphasizing recent influences that psychology and philosophy have exerted in economics with articles on behavioral finance, charitable giving, and dynamic taxation. To a field enjoying rapid growth, their articles bring context and order, illuminating the mechanisms that underlie both public finance theories

and applications. Editor Raj Chetty is the recipient of the 2013 John Bates Clark Medal from the American Economic Association Focuses on new approaches to both revenue generation and expenditures in public finance Presents coherent summaries of subjects in public economics that stretch from methodologies to applications Makes details about public economics accessible to scholars in fields outside economics

Nearly 370 million people in China smoke; about one-third of all smokers in the world are in China; and about 1.2 million deaths in China are attributable to smoking. The death toll is expected to reach 2.2 million in 2030 if no smoking intervention programs are implemented. Taxation on tobacco products is one of the most effective tobacco control programs. This book addresses not only why China should raise cigarette tax, but also how to raise the tobacco tax, by providing decision makers with relevant research findings and quantitative estimate about the impact of raising the tobacco tax. It documents how these research findings were communicated to the Chinese government officials, and how, finally, tobacco tax was raised 10 years after China's ratification of the WHO Framework Convention on Tobacco Control Treaty. The purposes of this book are (1) to inform economists, public health professionals, and policymakers about the economic consequences of smoking, (2) to provide the essential economics (particularly related to taxation) and public health information upon which to build the specifics of the taxation policy that is adopted, (3) to identify barriers, challenges, and recommendations for the Chinese government, and (4) to describe how research findings can be disseminated and communicated successfully to Chinese government policy makers. It is a must read for researchers who are interested in China's tobacco control efforts and in how to communicating their findings to the policy makers. It could also be useful for tobacco control professionals, researchers and policy makers in other countries.

Contents: Preface List of Contributors Introduction Economic Costs of Smoking: Economic Costs Attributable to Smoking in China: Update and an 8-year Comparison, 2000–2008 (Lian Yang, Hai-Yen Sung, Zhengzhong Mao, Teh-wei Hu and Keqin Rao) Secondhand Smoke Exposure at Home in Rural China (Tingting Yao, Hai-Yen Sung, Zhengzhong Mao, Teh-wei Hu and Wendy Max) The Healthcare Costs of Secondhand Smoke Exposure in Rural China (Tingting Yao, Hai-Yen Sung, Zhengzhong Mao, Teh-wei Hu and Wendy Max) Demand for Cigarette Consumption: Quantity, Quality, and Regional Price Variation of Cigarettes: Demand Analysis Based on a Household Survey in China (Yuyu Chen and Weibo Xing) The Effect of Cigarette Prices on Brand-Switching in China: A Longitudinal Analysis of Data from the ITC China Survey (Justin S White, Jing Li, Teh-wei Hu, Geoffrey T Fong and Jiang Yuan) The Heterogeneous Effects of Cigarette Prices on Brand Choice in China: Implications for Tobacco Control Policy (Jing Li, Justin S White, Teh-wei Hu, Geoffrey T Fong and Jiang Yuan) The Epidemic of Cigarette Gifting: A Social Barrier to Tobacco Control in China (Xiulan Zhang, Steve Lin and Teh-wei Hu) Tobacco Taxation System and Its Reform Impact: The Role of Taxation in Tobacco Control and Its Potential Economic Impact in China (Teh-wei Hu, Zhengzhong Mao, Jian Shi and Wendong Chen) Recent Tobacco Tax Rate Adjustment and Its Potential Impact on Tobacco Control in China (Teh-wei Hu, Zhengzhong Mao and Jian Shi) Can Increases in the Cigarette Tax Rate be Linked to Cigarette Retail Prices? Solving Mysteries Related to the Cigarette Pricing Mechanism in China (Song Gao, Rong Zheng and Teh-wei Hu) The Potential Effects of Tobacco Control in China: Projections from the China SimSmoke Simulation Model (David Levy, Ricardo L Rodríguez-Buño Teh-wei Hu and Andrew E Moran) The Consequences of Tobacco Tax on Household Health and Finances in Rich and Poor Smokers in China: An Extended Cost-Effectiveness Analysis (Stéphane Verguet, Cindy L Gauvreau, Sujata Mishra, Mary MacLennan, Shane M Murphy, Elizabeth D Brouwer, Rachel A Nugent, Kun Zhao, Prabhat Jha and Dean T Jamison) Tobacco Control in China: Barriers, Challenges and Recommendations: WHO Framework Convention on Tobacco Control in China: Barriers, Challenges and Recommendations (Teh-wei Hu, Anita H Lee and Zhengzhong Mao) Tobacco Control in China: From Policy Research to Practice and the Way Forward (Teh-wei Hu and Xiulan Zhang) Readership: Students, researchers and readers who are interested in learning more about tobacco control in China and how to effectively communicate research findings to China's policymakers.

The Paris Agreement's key objective is the strengthening of the global response to climate change by transitioning the world to an increasingly green economy. In this book, environmental tax and climate law experts examine carbon taxes energy subsidies, and support schemes for carbon and energy policies. Chapters reflect on the underlying policy dynamics and the constraints of various fiscal measures, and consider the harmonisation of smart instrument mixes. This book seeks to balance normative prescriptions on fiscal policy with its practical aspects in the context of the Indian scenario. In doing so, it brings together views of leading experts from academic and policy spheres. It highlights the specificities of Indian fiscal policy and studies current issues like the impact of development expenditures, the Goods and Services Tax (GST), the challenge of reducing subsidies and different aspects of political economy. India's Fiscal Policy discusses rapid developments in the field following the fiscal stimulus of 2008, subsequent attempts at fiscal consolidation and the formation of the NDA government. It focuses on policy and political considerations and adopts a wider approach for the analysis of fiscal policy by taking into consideration aspects such as the effectiveness and targeting of social expenditures, which are essential for a critical analysis of the Indian policy matrix.

Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019 ISBN: 978-1-920538-96-5 Pages: 347 Print version: Available Electronic version: Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity? The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities. Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region. This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors. Featured topics include: Taxpayers' rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized

entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas. The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia, Canada, New Zealand, the United Kingdom and the United States. The volume will be an essential reference for researchers and others interested in the field from academia, government, legal and accounting practice and public policy organisations in African and other countries worldwide. Table of Contents Preface Foreword – Tax Simplification in the United Kingdom: Some Personal Reflections John Whiting Contributors Introduction Elizabeth (Lilla) Stack, Chris Evans and Riël Franzsen Tax Complexity and Tax Simplification: A Critical Review of Concepts and Issues Binh Tran-Nam, Annet Wanyana Oguttu and Kyle Mandy The Taxpayers' Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq, Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer, Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Riël Franzsen, Abdallah Ali-Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders, Karen Stark and Deborah Tickle Small and Micro Businesses: Case Studies on the Complexity of 'Simplified' Schemes Heinrich Dixon, Judith Freedman and Wollela Abehodie Yesegat Tax Complexity for Multinational Corporations in South Africa – Evidence from a Global Survey Thomas Hoppe, Reyhaneh Safaei, Amanda Singleton and Caren Sureth-Sloane International Tax Simplification in South Africa through Managing Substantive Complexity and Improving Drafting Efficiency Jinyan Li and Teresa Pidduck Bibliography Index

This monograph looks at how tax is intertwined with constitutional law and the state in the UK. It looks at a variety of topics including tax devolution, scrutiny and reform of tax legislation, the protection of taxpayers and the domestic legal processing of international rules and problems. *Tax Law, State-Building and the Constitution* presents and interrogates five key claims. First, there is a clear overlap between the concerns of tax and constitutional lawyers. Secondly, the tax system is being deeply affected by the fast pace of constitutional change. Thirdly, decisions taken in the tax field are likely to have a reverse influence on the evolution of the constitution. Fourthly, these relationships are heavily context-dependent, with tax making all the difference to some ongoing constitutional controversies whilst having very little to do with others. Fifthly, by acknowledging tax as an important moving part within the contemporary constitution we might understand both tax and constitutional law a little better. The book therefore contributes to deeper theoretical debates on the identity of tax law as a discipline, the relevance of tax to public lawyers, the meaning of state-building in the recent history of a developed country and the importance of public finances to a wider sense of 'what is going on'. These are questions that ought to command the attention of tax and constitutional law academics as well as policy makers and reformers.

1. Income Tax : An Introduction, 2. Important Definitions, 3. Assessment on Agricultural Income, 4. Exempted Incomes, 5. Residence and Tax Liability, 6. Income from Salaries, 7. Income from Salaries (Retirement and Retrenchment), 8. Income from House Property, 9. Depreciation, 10. Profits and Gains of Business or Profession, 11. Capital Gains, 12. Income from Other Sources, 13. Income Tax Authorities, 14. Clubbing of Income and Aggregation of Income, 15. Set-off and Carry Forward of Losses, 16. Deductions from Gross Total Income, 17. Assessment of Individuals (Computation of Total Income), 18. Computation of Tax Liability of Individuals, 19. Deduction of Tax at Source, 20. Procedure of Assessment. Rebate and Relief in Tax Provisions and Procedure of Filing the Return of Income and e-Filing of Income Tax and TDS Returns GST- Concept, Registration and taxation Mechanism.

Knowledge management is far-reaching. It can dramatically reduce costs such as costs of office work repetition, human resource retirement, information reuse, etc. Rather than "reinventing the wheel" and having it be a costly and inefficient activity, systematic reuse of knowledge can show substantial cost benefits immediately. This book shows how to develop process-oriented methodologies, covers both interorganizational and enterprises models, discusses how knowledge management can dramatically reduce costs and increase speed of response, presents a wide range of quantitative methods applied to various knowledge engineering problems, and offers several graphical presentations of models and processes. Academicians and practitioners in the area of knowledge management and engineering, especially managers in industries will find this book useful. The material might also be useful in knowledge management graduate studies. A comprehensive and comparative analysis of corporate tax systems, focusing on structural defects and how they are addressed in practice.

Evidence use is now part of the rhetoric of educational research, policy and practice. Grounded in the contention that using evidence can help educationalists develop better solutions to the key issues facing teaching and learning today, Chris Brown seeks to develop a complex, rich and socially situated framework to aid researchers, practitioners and policy-makers to better understand how evidence-informed policy and practice can be successfully conceived and enacted. In *Evidence-Informed Policy and Practice in Education*, Brown journeys through his past empirical work while also employing the ideas of a number of key social theorists and philosophers, including Baudrillard, Eco, Flybjerg, Kant and Aristotle, in order to give 'research on evidence use' a more rigorous conceptual underpinning. Examining and critiquing evidence use both by schools and government and critically engaging with topics as wide ranging as consumption and rationality, Brown concludes by setting out an overarching model of evidence-informed policy and practice. In doing so, he also provides a compelling vision for the future role of researchers both within this model and for the promotion of evidence generally.

This report examines the role and design of net wealth taxes in OECD countries.

This book examines fundamental issues of principle and practice in the taxation of international corporations. It analyses the economic and wider normative basis of the existing international tax system, and proposes potential reforms, including radical methods of allocating taxing rights based on residence, destination, and formula apportionment. This volume contains a stimulating collection of analytical studies focusing on taxation in Mozambique. It tells a compelling story about tax systems in a low income economy increasingly integrated into the world trading system, but very much dependent on foreign trade taxes and international development assistance. Key issues covered include: A better understanding of the historical background of tax reforms in a representative African economy (Mozambique) along with an assessment of taxation performance in a comparative perspective. Insights into the practice and implications of tax policy, both from the perspective of the consumer and the firm level. Discussion of the existing institutional set up in which tax policy and its enforcement operate and analyses of current tax practices. Taxation themes at the border and at domestic level, which are typical for low-income economies, characterized by a high degree of reliance on foreign trade taxes. This volume is meant as a guide for developing country government officials and professional aid practitioners as well as academics, researchers and tax policy analysts working in the development field. It will also be of interest to students of development with a special interest in public finance issues in poor countries and how to improve policy-effectiveness, including tax policy, in a developing country setting.

Macroprudential policy is perhaps the most important new development in central bank policymaking circles since the global financial crisis, and reliance on such policies has continued to spread. The crisis, which showed the limits of conventional monetary policy as a tool to deal with financial stability, forced a wide-ranging rethink of economic policies, their interactions and their repercussions. It has led to new forms of intervention, of regulation and of supervisory practice. Macroprudential regulation is now one of the most important topics in modern macroeconomics, because it concerns measures put in place to reduce the risks and costs of the instability caused by financial crises. Written by senior figures from the worlds of academia and banking, this volume combines theoretical approaches with hard evidence of the policy's achievements in many countries. It is the first in-depth analysis of macroprudential instruments for policymakers, banks and economists.

This book provides a comprehensive analysis of China's corporate income tax law.

TaxationPolicy and Practice

The most widely used UK University tax textbook. Fully updated each year with all the latest rule changes (now for 2020/21 tax year), this book continues to provide coverage of the UK's tax system as it has for 27 years.

A comprehensive four-volume resource that explains more than 800 topics within the foundations of economics, macroeconomics, microeconomics, and global economics, all presented in an easy-to-read format. • Provides readers with a comprehensive one-stop reference source on the subject of economics that serves as an easy-to-read "textbook" • Presents more than 800 entries in four books that address economics foundations, macroeconomics, microeconomics, and global economics as well as a glossary and a documents section • Spotlights the concepts, movements, events, people, organizations, places, and objects relevant to the study of economics at the macro, micro, and global levels • Includes excerpts from key court and legislative documents that influenced the U.S. economy

The debates about the what, who, and how of tax policy are at the core of politics, policy, and economics. The Economics of Tax Policy provides a straightforward overview of recent research in the economics of taxation. Tax policies generate considerable debate among the public, policymakers, and scholars. These disputes have grown more heated in the United States as the incomes of the wealthiest 1 percent and the rest of the population continue to diverge. This important volume enhances understanding of the implications of taxation on behavior and social outcomes by having leading scholars evaluate key topics in tax policy. These include how changes to the individual income tax affect long-term economic growth; the challenges of tax administration, compliance, and enforcement; and environmental taxation and its effects on tax revenue, pollution emissions, economic efficiency, and income distribution. Also explored are tax expenditures, which are subsidy programs in the form of tax deductions, exclusions, credits, or favorable rates; how college attendance is influenced by tax credits and deductions for tuition and fees, tax-advantaged college savings plans, and student loan interest deductions; and how tax policy toward low-income families takes a number of forms with different distributional effects. Among the most contentious issues explored are influences of capital gains and estate taxation on the long term concentration of wealth; the interaction of tax policy and retirement savings and how policy can "nudge" improved planning for retirement; and how the reform of corporate and business taxation is central to current tax policy debates in the United States. By providing overviews of recent advances in thinking about how taxes relate to behavior and social goals, The Economics of Tax Policy helps inform the debate.

Poverty Law, Policy, and Practice is organized around an overview and history of federal policies, significant poverty law cases, and major government antipoverty programs—welfare, housing, health, legal aid, etc.--which map onto important theoretical, doctrinal, policy, and practice questions. The book includes academic debates about the nature and causes of poverty as well as various texts that help illuminate the struggles faced by poor people. Throughout, it contains reading selections highlighting different perspectives on whether poverty is primarily caused by individual actions, structural constraints, or a mix of both. Readers will come away from the book with both a sense of the legal and policy challenges that confront antipoverty efforts, and with an understanding of the trade-offs inherent in different government approaches to dealing with poverty. New to the Second Edition: Updated coverage of the Affordable Care Act (Obamacare) Updated coverage of criminalization of poverty and efforts to decriminalize poverty Additional content for every chapter, with an emphasis on new cases, data, and sources Professors and students will benefit from: Three beginning chapters of general background on poverty numbers (data), social welfare (policy) and constitutional law (doctrine), followed by substantive chapters that can be selected based on professor interest, which makes the book easy to use even for

2-credit classes Emerging topics at the intersection of criminal law and poverty, markets and poverty, and human rights and poverty, in addition to traditional poverty law topics An author team with a combined experience of more than 100 years of teaching and practicing poverty law Highlights throughout the text to the racial and gendered history and nature of poverty in America An emphasis on presenting the most important topics accessibly, with careful editing and selection of excerpts to make the most of student and professor time A mix in every chapter of theory, program details, advocacy strategies, and the experiences of poor people

Fully updated to include the 2013 Finance Act, this text provides a comprehensive introduction to the principles and practice of taxation.

The primary focus of this book is on a specific outcome of the rule of law: the practical enforcement of laws and policies, and the determinants of this enforcement, or lack thereof. Are there significant and persistent differences in implementation across countries? Why are some laws and policies more systematically enforced than others? Are “good” laws likely to be enacted, and if not, what stands in the way? We answer these questions using a theoretical framework and detailed empirical data and illustrate with case studies from Morocco, Tunisia and Jordan. We believe that the best way to understand the variation in the drafting and implementation of laws and policies is to examine the interests and incentives of those responsible for these tasks – policymakers and bureaucrats. If laws and their enforcement offer concrete benefits to these ruling elites, they are more likely to be systematically enforced. If they don't, implementation is selective, discretionary, if not nil. Our first contribution is in extending the application of the concept of the rule of law beyond its traditional focus on specific organizations like the courts and the police, to economic sectors such as customs, taxation and land inheritance, in a search for a direct causal relationship with economic development outcomes. Instead of limiting ourselves to a particular type of organization or a legalistic approach to the rule of law, we present a broader theory of how laws are made and implemented across different types of sectors and organizations. Our second contribution is in demonstrating how powerful interests affect implementation outcomes. The incentives elites have to build and support rule-of-law institutions derive from the distribution of power in society, which is partly a historical given. The point we make is that it is not deterministic. Realigning the incentive structures for reform among key actors and organizations, through accountability and competition, can dramatically improve the chances that rule-of-law institutions will take root. On the other hand, building the capacity of organizations without first changing institutional incentives is likely to lead to perverse outcomes.

This action plan, created in response to a request by the G20, identifies a set of domestic and international actions to address the problems of base erosion and profit sharing.

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-à-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.

The Government proposes introducing legislative tests to determine if an Limited Liability Partnership member is an employee or truly a partner. Failing these tests would make the member liable for income tax and National Insurance Contributions (NIC) as an employee and the LLP would pay employer NICs. Nearly all the evidence received by the Committee was that the legislative tests failed to achieve the policy objective. Many suggested that existing case law could be used instead. A delay in implementation until April 2015 would allow for further consultation to target the legislation better and for businesses to adapt to the changes. The Committee also raised concerns that the proposed changes to tax arrangements for LLPs would apply only to UK registered LLPs and not those conducting business here but formed outside the UK. The Committee is content in principle with proposed measures to counter shifting of profit to

corporate members of partnerships to minimise tax liability and highlights the extent of this practice in the Alternative Investment Fund Management (AIFM) Sector. But the Committee wants to see the legislation drafted more precisely. And it is concerned that the Government's revised estimates of the tax yield from these measures, and particularly the additional £1.92bn in 2015-2019 from the AIFM sector, show that the Government's original estimates of tax yield were very wide of the mark.

In an important addition to the series, this book tells the story of 20 leading revenue law cases. It goes well beyond technical analysis to explore questions of philosophical depth, historical context and constitutional significance. The editors have assembled a stellar team of tax scholars, including historians as well as lawyers, practitioners as well as academics, to provide a wide range of fresh perspectives on familiar and unfamiliar decisions. The whole collection is prefaced by the editors' extended introduction on the peculiar significance of case-law in revenue matters. This publication is a thought provoking and engaging showcase of tax writing that is accessible equally to specialists and non-specialists.

For over 30 years this textbook has been the leader in its field. Now updated annually, the 2013/2014 edition of this book continues to provide a clear and authoritative introduction to the economic theory of taxation and to its practical operations in the UK. Part 1 of the text examines the principles of taxation, whilst Part 2 gives a broad-based description and evaluation of the policy and practice of the UK's tax system, highlighting international comparisons.

This book asks how governments in Africa can use evidence to improve their policies and programmes, and ultimately, to achieve positive change for their citizens. Looking at different evidence sources across a range of contexts, the book brings policy makers and researchers together to uncover what does and doesn't work and why. Case studies are drawn from five countries and the ECOWAS (west African) region, and a range of sectors from education, wildlife, sanitation, through to government procurement processes. The book is supported by a range of policy briefs and videos intended to be both practical and critically rigorous. It uses evidence sources such as evaluations, research synthesis and citizen engagement to show how these cases succeeded in informing policy and practice. The voices of policy makers are key to the book, ensuring that the examples deployed are useful to practitioners and researchers alike. This innovative book will be perfect for policy makers, practitioners in government and civil society, and researchers and academics with an interest in how evidence can be used to support policy making in Africa. The Open Access version of this book, available at <https://doi.org/10.4324/9781003007043>, has been made available under a Creative Commons Attribution-Non Commercial-No Derivatives 4.0 license

This unique graduate textbook offers a compelling narrative of the growing field of environmental economics that integrates theory, policy, and empirical topics. Daniel J. Phaneuf and Till Requate present both traditional and emerging perspectives, incorporating cutting-edge research in a way that allows students to easily identify connections and common themes. Their comprehensive approach gives instructors the flexibility to cover a range of topics, including important issues - such as tax interaction, environmental liability rules, modern treatments of incomplete information, technology adoption and innovation, and international environmental problems - that are not discussed in other graduate-levels texts. Numerous data-based examples and end-of-chapter exercises show students how theoretical and applied research findings are complementary, and will enable them to develop skills and interests in all areas of the field. Additional data sets and exercises can be accessed online, providing ample opportunity for practice. For more information, visit the book's website at <http://phaneuf-requate.com/>.

This book covers a broad range of the most challenging topics in US international taxation laws before breaking into separate discussions of the issues related to both inbound and outbound taxes. Real examples and selected seminal cases are analysed at the end of each chapter to simplify even the most abstract tax provisions. Practitioners, academics, and advanced students specializing in specific areas of international finance will welcome this comprehensive overview of the US tax system's international laws.

For use as a text in foundations generalist social policy courses, either at the baccalaureate or master's level, this book examines the process of defining need, analyzing social policy, and developing new policy. A clear philosophical base and a common theoretical framework underlie the discussion of each component of the policy process. Each chapter builds on the knowledge foundation provided in previous chapters to equip students with skills necessary for effective policy practice. Four themes are interwoven throughout the book: the importance of thinking critically about social policy, the benefits of using the strengths perspective in policy analysis and development, the critical role social policy plays in all areas of practice, and the absolute responsibility of every social worker to engage in policy practice. Routledgesw.com now contains 6 cases; the Sanchez Case has been revised to include much more policy content. Instructor materials include extra readings, PowerPoints, test questions, annotated links, syllabi, and EPAS guidelines. As with the third edition, instructors can choose chapters relevant to their course and custom publish them at www.routledge.customgateway.com

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This timely book brings clarity to the debate on the new legal phenomenon of environmental border tax adjustments. It will help form a better understanding of the role and limits these taxes have on environmental policies in combating global environmental challenges, such as climate change.

Based on the findings of a commission chaired by James Mirrlees, this volume presents a coherent picture of tax reform whose aim is to identify the characteristics of a good tax system for any open developed economy, assess the extent to which the UK tax system conforms to these ideals, and recommend how it might be reformed in that direction.

This paper explores the nature, significance and policy implications of spillovers in international corporate taxation—the effects of one country's rules and practices on others. It complements current initiatives focused on tax avoidance by multinationals, notably the G20-OECD project on Base Erosion and Profit shifting (BEPS). The paper draws on the IMF's experience on international tax issues with its wide membership, including through technical assistance (TA), and on its previous analytical work, to analyze spillovers and how they might be addressed. In doing so, it goes beyond current initiatives to look at a wide set of possible responses.

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