

The book was found

International Taxation Of Permanent Establishments: Principles And Policy (Cambridge Tax Law Series)



Synopsis

The effects of the growth of multinational enterprises and globalization in the past fifty years have been profound, and many multinational enterprises, such as international banks, now operate around the world through branches known as permanent establishments. The business profits article (Article 7) of the OECD model tax treaty attributes a multinational enterprise's business profits to a permanent establishment in a host country for tax purposes. Michael Kobetsky analyses the principles for allocating the profits of multinational enterprises to permanent establishments under this article, explains the shortcomings of the current arm's length principle for attributing business profits to permanent establishments and considers the alternative method of formulary apportionment for allocating business profits.

Book Information

Series: Cambridge Tax Law Series

Printed Access Code

Publisher: Cambridge University Press (September 7, 2011)

Language: English

ISBN-10: 0511977859

ISBN-13: 978-0511977855

Shipping Information: View shipping rates and policies

Average Customer Review: Be the first to review this item

Best Sellers Rank: #2,165,070 in Books (See Top 100 in Books) #466 in Books > Law >

Specialties > Military #593 in Books > Textbooks > Law > Tax Law #1839 in Books > Law >

Tax Law

[Download to continue reading...](#)

International Taxation of Permanent Establishments: Principles and Policy (Cambridge Tax Law Series) Zondervan 2016 Minister's Tax and Financial Guide: For 2015 Tax Returns (Zondervan Minister's Tax and Financial Guide) International Taxation in America for the Entrepreneur: International Tax Law for E-commerce, Importing and the Cloud Computer Introduction to European Tax Law: Direct Taxation (Third Edition) Every Nonprofit's Tax Guide: How to Keep Your Tax-Exempt Status and Avoid IRS Problems How To Research Tax Sale Tax Deed Properties: Reduce your risk prior to bidding on these property types Reading Humanitarian Intervention: Human Rights and the Use of Force in International Law (Cambridge Studies in International and Comparative Law) The Theory and Practice of Innovation Policy: An International Research

Handbook (PRIME Series on Research and Innovation Policy in Europe) Sovereign Defaults before International Courts and Tribunals (Cambridge Studies in International and Comparative Law) Aircraft Operating Leasing: A Legal and Practical Analysis in the Context of Public and Private International Air Law (Aviation Law and Policy Series) International Taxation (Concepts and Insights) Cambridge IGCSE & International Certificate Spanish Foreign Language: Grammar Workbook (Cambridge Igcse Modern Foreign Languages) (Spanish Edition) International Taxation in a Nutshell Aircraft Operating Leasing: A Legal and Practical Analysis in the Context of Public and Private International Air Law (Aviation Law and Policy) International Law and International Relations (International Relations for the 21st Century) Tax Evasion and the Rule of Law in Latin America: The Political Culture of Cheating and Compliance in Argentina and Chile Law in Times of Crisis: Emergency Powers in Theory and Practice (Cambridge Studies in International and Comparative Law) Research Handbook on International Law and Migration (Research Handbooks in International Law Series) (Elgar Original reference) The Economy of the Earth: Philosophy, Law, and the Environment (Cambridge Studies in Philosophy and Public Policy) The Fair and Equitable Treatment Standard in International Foreign Investment Law (Oxford Monographs in International Law)