



International Taxation Handbook: Policy, Practice, Standards, and Regulation

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International Taxation Handbook: Policy, Practice, Standards, and Regulation From Brand: CIMA Publishing

International taxation is evolving in response to globalization, capital mobility, and the increased trade in services, and introduces international tax practitioner, student and researcher to the theory, practice, and international examples of the changing landscape.

Models of tax competition in a flat and connected world are very different than those necessary to ensure compliance in a world dominated by cross-border flows of goods and repatriation of profits. Taxes on consumption, e-commerce, and services are looming innovations in future of international taxation. Tax coordination and standardization are immense challenges in a world in which the movement of value is increasingly subtle and hard to detect. And as corporations and individuals become more sophisticated in the internationalization of flows of capital, our models must become more sophisticated in their scope and inclusion.

In the era when trade was dominated by the exchange of manufactured goods, international taxation was designed to protect domestic industries, create tax revenue, prevent evasion, and promote compliance. The traditional toolbox of customs duties, tariffs, and taxes on repatriated profits must be augmented as the movement of goods across borders represents a much smaller fraction of trade and as international taxation policy is increasingly used to attract foreign corporations rather than discourage branch offices. International taxation models that can better tax services, track international flows of capital, and allow a nation to compete in a world market for capital formation are the tools of the modern tax practitioner.

International tax policy is now viewed as an integral part of economic policy. This approach is bound to accelerate as the world becomes increasingly flat and better connected. Economic progress is more and more influenced by the movement of services and information, movements that are no longer through ports but through fiber optic lines.

This book contributes to the growing literature on international taxation by bringing together theory and experience, current practices and innovation, and

our current understanding of some of the challenges now facing and arguably frustrating current international taxation policy. The book will create new avenues of research for scholars, a new awareness for students of International Taxation, and new possibilities for international tax practitioners. The models and examples presented here suggest that there are serious problems with measurability of flows of services and information, and points to an increasingly need for greater harmonization of international taxation, perhaps through coordinated consumption-tax oriented approaches.

- * Describe the rapidly evolving role of International Taxation in a globalizing information economy
- * Present theoretical models that act as the basis for successful international tax competition
- * Describe the experiences and innovations of representative internationalized countries
- * Discuss some new approaches to International Taxation
- * Makes the case for new models of international taxation in an increasingly global information world

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Editorial Review

Review

"Want to learn about contemporary tax thinking from an impressive range of legal, economic, and business scholars and regulators from around the world? This collection is a valuable resource in allowing students, researchers, and practitioners to obtain exposure to diverse taxation aspects all in one convenient volume. This book should be a useful reference at any academic or professional library worldwide."

Kenton K. Yee JD, Ph.D, Columbia University Business School, New York, USA

"In light of increasing globalisation and complexity of international finance and investment, the publication of International Taxation provides a timely contribution on the important and topical issues facing international business, government and society. With insights from theoretical and empirical research, incorporating international comparisons as well as country-specific analyses, on evolving issues, such as securitisation and related party transaction, this book provides valuable reading for educators, practitioners and policymakers."

Professor Janice Loftus, University of Sydney School of Business, Australia

"Taxes matter and they do so in an increasingly international arena. Policy makers have to understand which decisions they can autonomously take, how they are affected by other tax jurisdictions and how firms may respond to taxation structures. Businesses need to understand how to respond to the challenge of tax and the opportunity of increased mobility. This book provides insight into these issues and is therefore relevant for businesses and policy makers alike."

Jochen Zimmerman, Professor of Accounting and Control, University of Bremen, Germany

From the Back Cover

The International Taxation Handbook contributes to the growing literature on international taxation by bringing together the latest theory and experience, highlighting current practices and innovations, and reviewing our understanding of the challenges facing international taxation policy today.

In chapters written by taxation experts from around the world, the book:

- Describes the rapidly evolving role of international taxation in a globalizing information economy
- Presents theoretical models that act as the basis for successful international tax competition
- Describes the experiences and innovations of representative internationalized countries
- Makes the case for new models of international taxation and discusses new approaches to the subject.

The International Taxation Handbook is an invaluable tool for accountants specializing in taxation, international taxation managers in financial institutions, as well as researchers in the field.

About the Author

A native of Montreal, Professor Greg N. Gregoriou obtained his joint Ph.D. in finance at the University of Quebec at Montreal which merges the resources of Montreal's four major universities McGill, Concordia, UQAM and HEC. Professor Gregoriou is Professor of Finance at State University of New York (Plattsburgh) and has taught a variety of finance courses such as Alternative Investments, International Finance, Money and Capital Markets, Portfolio Management, and Corporate Finance. He has also lectured at the University of Vermont, Universidad de Navarra and at the University of Quebec at Montreal.

Professor Gregoriou has published 50 books, 65 refereed publications in peer-reviewed journals and 24 book

chapters since his arrival at SUNY Plattsburgh in August 2003. Professor Gregoriou's books have been published by McGraw-Hill, John Wiley & Sons, Elsevier-Butterworth/Heinemann, Taylor and Francis/CRC Press, Palgrave-MacMillan and Risk Books. Four of his books have been translated into Chinese and Russian. His academic articles have appeared in well-known peer-reviewed journals such as the Review of Asset Pricing Studies, Journal of Portfolio Management, Journal of Futures Markets, European Journal of Operational Research, Annals of Operations Research, Computers and Operations Research, etc.

Professor Gregoriou is the derivatives editor and editorial board member for the Journal of Asset Management as well as editorial board member for the Journal of Wealth Management, the Journal of Risk Management in Financial Institutions, Market Integrity, IEB International Journal of Finance, and the Brazilian Business Review. Professor Gregoriou's interests focus on hedge funds, funds of funds, commodity trading advisors, managed futures, venture capital and private equity. He has also been quoted several times in the New York Times, Barron's, the Financial Times of London, Le Temps (Geneva), Les Echos (Paris) and L'Observateur de Monaco. He has done consulting work for numerous clients and investment firms in Montreal. He is a part-time lecturer in finance at McGill University, an advisory member of the Markets and Services Research Centre at Edith Cowan University in Joondalup (Australia), a senior advisor to the Ferrell Asset Management Group in Singapore and a research associate with the University of Quebec at Montreal's CDP Capital Chair in Portfolio Management. He is on the advisory board of the Research Center for Operations and Productivity Management at the University of Science and Technology (Management School) in Hefei, Anhui, China.

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Janna Lefevre:

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Wayne Hankinson:

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