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A Programmed Guide to Tax Research

Marshall, D C

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Programmed Guide To Tax Research

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Programmed Guide To Tax Research:

Programmed Guide to Tax Research Don C. Marshall, Kevin M. Misiewicz, James E. Parker, 1989 This programmed approach encourages the learning of a systematic research methodology Twenty six research cases are included arranged according to level of complexity *Programmed Guide to Tax Research* Catherine Marshall, Misiewicz, 1992-01 **Guides to Legal Research and Reference Sources in American Law** Tim J. Watts, 1987 **The Cumulative Book Index**, 1992 A world list of books in the English language **Co-operative Compliance and the OECD's International Compliance Assurance Programme** Ronald Hein, Ronald Russo, 2020-06-10 Prominent among initiatives addressing the urgent need for a common understanding between multinational enterprises MNEs and national tax authorities about risks and risk assessment is the International Compliance Assurance Programme ICAP which provides a channel for MNEs to engage in simultaneous discussions with multiple national tax administrations thus enhancing the potential for advance tax assurance To a certain extent the ICAP represents the internationalization of Co operative Compliance frameworks which were until then restricted within the borders of single jurisdictions This book is the first to investigate Co operative Compliance alongside with the ICAP describing developments in twelve countries Australia Austria Canada Germany Italy Japan the Netherlands Norway Poland Spain the United Kingdom and the United States Following a general introduction two opening perspectives on the ICAP are presented one from the OECD and one from a participating tax administration the Netherlands leading to the twelve country reports and a special chapter on transfer pricing which is the main issue in international tax disputes Specific elements reviewed include the following criteria to enter the programme the range of taxes covered by the programme real time consultation procedures appeal procedures within the programme the possibility to agree to disagree and to continue Co operative Compliance even in cases of litigation risk management strategies within tax authorities corporate administrative compliance burden and main sources of tax uncertainty Country reports are contributed by tax professionals and tax academics experienced in dealing with Co operative Compliance and the ICAP Each report addresses the same questions so that all the reports cover the same features of domestic relationship approaches and the ICAP A final chapter reviews the collected contributions and offers some concluding remarks Although the ICAP process probably will undergo further adjustments it is certain that the road to more international cooperation between tax authorities and MNEs is now open This timely book as a comparative review of the implementation of the ICAP among leading jurisdictions active in global trade provides matchless insights into trends similarities differences and their implications It will be welcomed by all stakeholders in the international tax community including lawyers taxation authorities and academics Law Books, 1876-1981 R.R. Bowker Company, 1981 **American Book Publishing Record**, 1992 **Recent Acquisitions** Ohio State University. College of Law. Library, 1989 **Selected Acquisitions of the Library** Indiana University, Bloomington. Law Library, 1992 **West's Federal Taxation**, 1982 **Catalog of Copyright Entries. Third Series** Library of Congress.

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