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Fourth Edition

Cheryl D. Block



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special tax treatment applying taxation principles such as neutrality and equity continuity of interest doctrine stock acquisition versus asset acquisition and adjustment to tax basis In addition to its empirical research the analysis makes use of an examination of the rules and theories on taxing M A in other jurisdictions such as Australia and the United States as part of its proposed blueprint for improving China s M A taxation Drawing on commonly recognized taxation principles this book definitively sets up the normative criteria for evaluating the income taxation of M A and reveals the fundamental problems encountered by China's current regime Its comprehensive analysis of the Chinese income tax rules for M A and detailed disclosure of how they are both divergent from and convergent with that of some other major economies will prove of immeasurable value to in house counsel for multinational corporations business enterprises with interests in China taxation consultants taxation academics and taxation authorities worldwide Corporate Tax Statistics, Fourth Edition OECD,2022-11-17 Corporate Tax Statistics is an OECD flagship publication on corporate income Tax and includes information on corporate taxation MNE activity and base erosion and profit shifting BEPS practices This fourth edition of the database contains an expansion of the anonymised and aggregated statistics Country by Country Reporting Data as well as for the first time information on standard withholding tax rates for OECD and IF member jurisdictions Tax Management American Book Publishing Record Cumulative 1998 R R Bowker Publishing, 1999-03 **Book Review** Portfolios ,2005 **Index** ,2006 Every 3rd issue is a quarterly cumulation Current Publications in Legal and Related Fields ,1999 OECD/G20 Base Erosion and Profit Shifting Project Measuring and Monitoring BEPS, Action 11 - 2015 Final Report OECD, 2015-10-05 Addressing base erosion and profit shifting BEPS is a key priority of governments In 2013 OECD and G20 countries working together on an equal footing adopted a 15 point Action Plan to address BEPS This publication is the final report for Action 11 Introduction to the Law and Legal System of the United States William Burnham, 2002 Previous edition 1st published in 1995 **Recent Acquisitions** Ohio State University. College of Law. Library, 1998

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