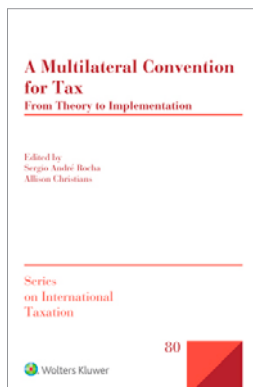


A Multilateral Convention for Tax: From Theory to Implementation

Sergio André Rocha, Allison Christians



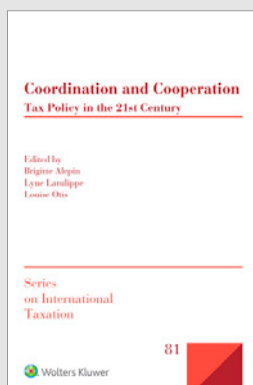
The legal workings and implications of the MLI might still seem like a mystery to those whose day-to-day work is impacted by it, and as yet, little jurisprudence regarding its legal nature or ultimate effect on the bilateral treaties is coming within its scope. Consequently, this trailblazing book will be highly appreciated by in-house counsel and law firms advising cross-border investors and firms; nongovernmental organizations involved in policy analysis and issue advocacy; researchers working on technical areas of international tax law; and lawyers interested in international policymaking, including the creation and diffusion of consensus-based fiscal and related regulatory norms across jurisdictions of different development levels.

ISBN: 9789041194282 | **Release date:** December 2021

Price: € 148 - £ 131 - \$ 169 | **Format:** Hardbound

Coordination and Cooperation: Tax Policy in the 21st Century

Brigitte Alepin, Lyne Latulippe, Louise Otis



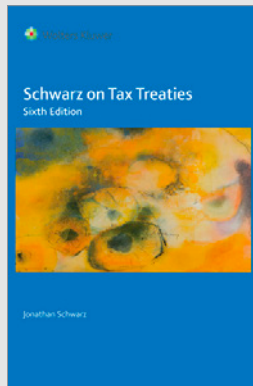
At a time when tax policy seems poised at the dawn of a fundamental transformation, this priceless book will prove to be invaluable to tax practitioners and academics, concerned government officials, businesspeople, international organizations, and nongovernmental organizations, all of whom will be able to benefit from a variety of viewpoints and innovative approaches to the future direction of taxation.

ISBN: 9789403537405 | **Release date:** November 2021

Price: € 144 - £ 126 - \$ 164 | **Format:** Hardbound

Schwarz on Tax Treaties, Sixth Edition

Jonathan Schwarz



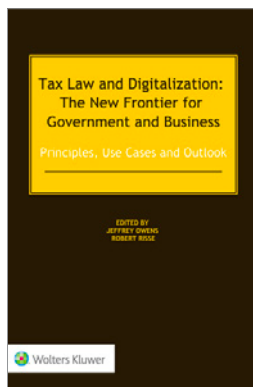
The perspective throughout focuses on how to achieve better tax compliance at a lower cost. Consequently, this exhaustive, pragmatic guide on how to adapt tax law to new technologies and how to apply tax tech processes in practice will be appreciated by tax practitioners, tax administrations, and academics throughout the entire tax community.

ISBN: 9789403526300 | **Release date:** September 2021

Price: € 211 - £ 187 - \$ 240 | **Format:** Hardbound

Tax Law and Digitalization: The New Frontier for Government and Business - Principles, Use Cases and Outlook

Jeffrey Owens, Robert Risse



The perspective throughout focuses on how to achieve better tax compliance at a lower cost. Consequently, this exhaustive, pragmatic guide on how to adapt tax law to new technologies and how to apply tax tech processes in practice will be appreciated by tax practitioners, tax administrations, and academics throughout the entire tax community.

ISBN: 9789403534039 | **Release date:** September 2021

Price: € 80 - £ 71 - \$ 91 | **Format:** Hardbound

Cooperative Compliance: A Multi-stakeholder and Sustainable Approach to Taxation

Jeffrey Owens, Jonathan Leigh Pemberton



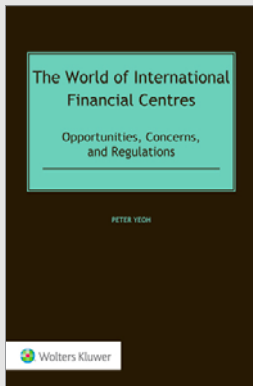
Contributing to the ongoing dialogue in the OECD, the EU, the UN and other regional and international tax authorities, this all-inclusive book provides the reader with a complete understanding of current practice in this increasingly important aspect of tax administration, illustrated by detailed case studies. With clear insights from different perspectives within government, business and academia, this book will be highly appreciated by a relatively broad category of tax professionals working in tax administrations, advisory firms and MNEs.

ISBN: 9789403531939 | **Release date:** August 2021

Price: € 102 - £ 90 - \$ 116 | **Format:** Hardbound

The World of International Financial Centres: Opportunities, Concerns, and Regulations

Peter Yeoh



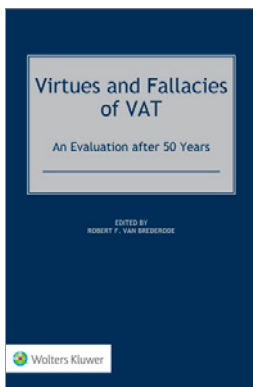
This remarkable book takes a giant step towards genuine international tax reform and will be highly appreciated by financial institutions, multinational corporations, tax experts, and lawmakers seeking to mend a world that is increasingly troubled by illicit financial flows and problems posed by large individual and corporate tax escape artists.

ISBN: 9789403535548 | **Release date:** August 2021

Price: € 161 - £ 143 - \$ 183 | **Format:** Hardbound

Virtues and Fallacies of VAT: An Evaluation after 50 Years

Robert F. van Brederode



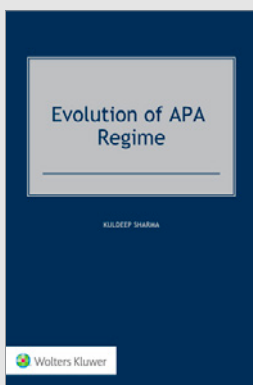
Whether a government is contemplating the imposition of a general consumption tax for the first time or new rules, policymakers need to keep central the aim to design and implement a tax that realizes optimal efficiency and causes minimal distortions. This invaluable book serves as an expert guide to VAT policy development in the area of general consumption taxation and supports realizing that goal. It will be welcomed by government officials and by tax professionals and academics in the field of tax law.

ISBN: 9789403524238 | **Release date:** August 2021

Price: € 161 - £ 143 - \$ 183 | **Format:** Hardbound

Evolution of APA Regime

Kuldeep Sharma



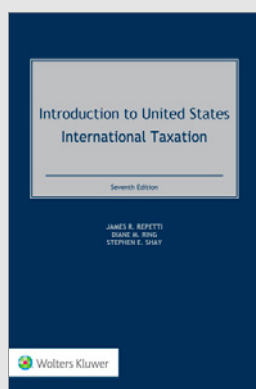
The opening up of more economies and the global implementation of the OECD/G20 BEPS Action Reports in an endeavour to battle BEPS promises an expansion in the access and recourse to APAs. This exceptional book will enable tax administrations to learn from each other's experiences and help to prevent costly and time-consuming transfer pricing audits and litigation for multinational enterprises. It will be appreciated by revenue officials, professionals, and advisors concerned with international taxation, as well as by tax law academics.

ISBN: 9789403535517 | **Release date:** July 2021

Price: € 136 - £ 120 - \$ 155 | **Format:** Hardbound

Introduction to United States International Taxation, Seventh Edition

James R. Repetti, Diane M. Ring, Stephen E. Shay

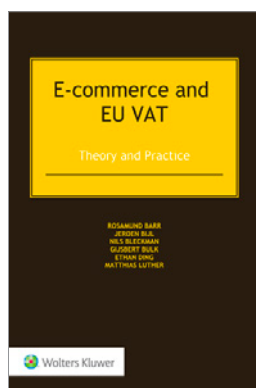


This pragmatic book will prove to be an ideal reference source for non-U.S. tax practitioners, tax professors and students both within and outside the U.S., and others seeking a structural framework within which a U.S. tax problem can be placed.

ISBN: 9789403523859 | **Release date:** July 2021
Price: € 149 - £ 132 - \$ 170 | **Format:** Hardbound

E-commerce and EU VAT: Theory and Practice

Rosamund Barr, Jeroen Bijl, Nils Bleckman, Gijsbert Bulk, Ethan Ding, Matthias Luther



Because a very large number of remote sellers of goods and services will need to understand and comply with the changes in the EU VAT e-commerce rules, it goes without saying that this book is indispensable to in-house corporate counsel worldwide. The first of its kind on the new EU VAT rules for e-commerce in goods, it will prove to be an essential resource for tax administration officials, professionals in indirect tax management, corporate tax and finance directors and other tax professionals, and academics specialising in indirect tax law.

ISBN: 9789403537122 | **Release date:** July 2021
Price: € 117 - £ 103 - \$ 130 | **Format:** Hardbound

Transfer Pricing Developments Around the World 2021

Michael Lang, Raffaele Petruzzi



This in-depth analysis will be highly appreciated by various players, including international organizations, the business community and advisory firms, corporate CEOs and CFOs, and government officials as well as tax lawyers, in-house counsel, and interested academics in facilitating efficient dialogue and a coordinated approach to transfer pricing in the future.

ISBN: 9789403535258 | **Release date:** July 2021
Price: € 136 - £ 120 - \$ 155 | **Format:** Hardbound

Regulation and Tax in Space

Galya Savir



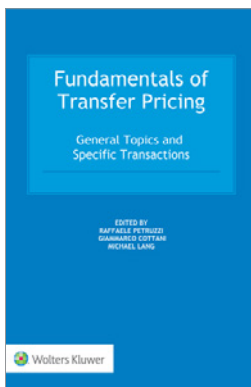
Regulation and Tax in Space, authored by a tax attorney with first-hand knowledge of the aerospace issues involved, is the first book to delve deep into the yet-to-be-resolved practicalities of taxation of resources mined in space. By international consensus, space is considered as a commons for all humanity. Now, however, as space activities and technologies are chiefly focused on commercial interests in extraterrestrial mineral resources, the mechanisms for allocating space mining resources must be sketched out to balance the efficient use of resources with a fair and stable tax system.

ISBN: 9789403533933 | **Release date:** June 2021

Price: € 89 - £ 79 - \$ 101 | **Format:** Hardbound

Fundamentals of Transfer Pricing: General Topics and Specific Transactions

Raffaele Petruzzi, Giammarco Cottani, Michael Lang



The application of transfer pricing legislation is arguably the most difficult task that taxpayers and tax authorities around the world must face. With this authoritative source of practical guidance, government officials, tax lawyers, in-house tax counsel, academics, advisory firms, the business community and other stakeholders worldwide will be abreast with the necessary detail for tackling this tricky aspect of the current tax environment.

ISBN: 9789403517216 | **Release date:** June 2021

Price: € 161 - £ 143 - \$ 184 | **Format:** Hardbound

U.S. Taxation of Partnerships: Advanced Topics

Felix I. Lessambo



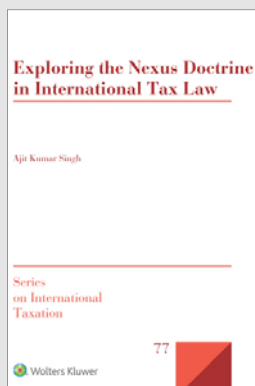
U.S. Taxation of Partnerships is a uniquely illustrative book that explores, analyzes, scrutinizes, and helps to resolve issues concerning accounting methods, anti-abuse rules, liabilities, dissolutions, mergers, and bankruptcy, with expert guidance on preparing partnership financial statements. With more than seven million businesses registered as partnerships in the United States—and increasing—it is incumbent for parties with business interests to keep abreast of the challenges about this sui generis form of business and its intricate body of tax law.

ISBN: 9789403533834 | **Release date:** May 2021

Price: € 80 - £ 70 - \$ 89 | **Format:** Hardbound

Exploring the Nexus Doctrine In International Tax Law

Ajit Kumar Singh



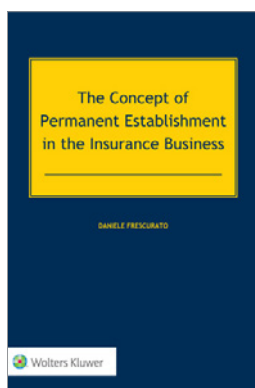
Exploring the Nexus Doctrine in International Tax Law examines the concepts of territorial nexus for jurisdictional tax apportionment and brings into sharp focus the emerging economic connection as a jurisprudential justification for taxing non-residents' income. In an age when cross-border business transactions are increasingly affected without the transference of physical products, revenue concerns of states have led to a multitude of tax disputes based on the concept of 'nexus'. This important and timely book is the most authoritative to date to discuss one of the major tax topics of our time – the question of how taxing rights on income generated from cross-border activities in the digital age should be allocated among jurisdictions.

ISBN: 9789403533636 | **Release date:** May 2021

Price: € 85 - £ 75 - \$ 96 | **Format:** Hardbound

The Concept of Permanent Establishment in the Insurance Business

Daniele Frescurato



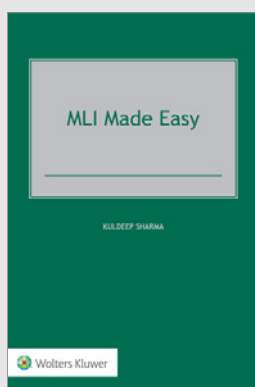
The Concept of Permanent Establishment in the Insurance Business is a trailblazing book focusing on the issues that the insurance companies encounter concerning a permanent establishment, providing an in-depth analysis of how the concept is applied in the context of the insurance industry and further considering potential changes to the permanent establishment definition contained in tax treaties to reflect specific features of this industry. The models commonly used to negotiate bilateral tax treaties say very little about the insurance industry and how the dependent agent permanent establishment provision may affect cross-border marketing, promotion, and insurance distribution.

ISBN: 9789403532837 | **Release date:** April 2021

Price: € 170 - £ 150 - \$ 190 | **Format:** Hardbound

MLI Made Easy

Kuldeep Sharma



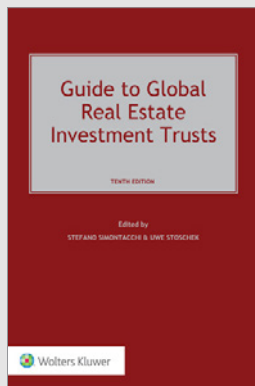
One of its kind, the book enables readers to understand how MLI actually modifies the tax treaty network across the globe. Because it immensely facilitates the understanding and application of the treaty measures developed in the course of the BEPS Project, this easy-to-use book will be of immeasurable use to taxpayers, tax advisors, practitioners, interested academics and other professionals in any part of the world engaging in international taxation.

ISBN: 9789403532608 | **Release date:** April 2021

Price: € 116 - £ 103 - \$ 132 | **Format:** Hardbound

Guide to Global Real Estate Investment Trusts, Tenth Edition

Stefano Simontacchi, Uwe Stoschek



Guide to Global Real Estate Investment Trusts aims at contributing to a comprehensive analysis of the existing real estate investment trust (REIT) regimes. REITs have become increasingly popular as investment vehicles. The global listed property sector has been characterized by a variety of noteworthy developments in recent times; the proliferation of REIT-type structures in countries around the world key among them. Despite an uncertain economic environment, REITs have proven their ability to promote institutional real estate investments in global financial markets.

ISBN: 9789403532004 | **Release date:** April 2021

Price: € 287 - £ 255 - \$ 327 | **Format:** Hardbound