

Taxation of Loan Relationships and Derivative Contracts



Supplement to the 20th School David Southern QC

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<u>Taxation Treatment Of Interest And Loan Relationships</u> <u>Mainwork</u>

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Southern,2012-06-01 The ninth edition of this well established work offers comprehensive coverage of all aspect of the taxation of loan relationships and derivative contracts in the UK It covers the UK s IAS 32 39 and FRS 25 26 loan relationships under IAS impairment losses and connected company rules the derivative contracts rules bifurcation of convertibles transfer pricing domestic and international the disregard rules on tax hedging matching and functional currencies reconstructions and mergers repos and stock lending anti avoidance rules corporate debt loan relationships derivative contracts securities taxation and debt impairment Particular emphasis is placed on providing worked examples and planning guidance

Taxation of Interest and Loan Relationships Bloomsbury Publishing Plc,2009-10

Norfolk's Taxation of Interest and Loan Relationships E. C. D. Norfolk, Taxation of Loan Relationships and Derivative Contracts - Supplement to the 10th edition David Southern, 2019-09-12 Brings the reader right up to date with the latest tax changes affecting loan relationships and derivative contracts Taxation of Loan Relationships and Derivative Contracts Supplement to the 10th Edition gives detailed coverage with working examples of the major legislative changes that have been introduced in these areas since the publication of the 10th edition in 2017 It contains chapters dealing with Taxation of Loan Relationships and Derivatives Julian Ghosh, Ian Johnson (Tax Partner.), 2003

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