AMERICAN CASEBOOK SERIES

TAXATION OF INTERNATIONAL TRANSACTIONS MATERIALS, TEXT AND PROBLEMS

Fourth Edition

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Taxation Of International Transactions Materials Texts And Problems American Casebook

John Howard Jackson, William J. Davey

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Taxation of International Transactions ROBERT J., BROWN PERONI (KAREN B., FLEMING, J. CLIFTON.), Karen Brown, J. Fleming, 2021-07-06 Designed for use in law schools business schools and schools of management this significantly revised casebook formerly Gustafson Peroni and Pugh's Taxation of International Transactions outlines the determination of U S income tax liabilities resulting from international transactions and the issues attending administration of the U S international tax rules Textual discussion cases rulings and problems guide students through the basic tax considerations that confront foreign individuals and entities participating in the U S economy as well as those confronting U S individuals and entities seeking to derive income abroad It covers both the U S tax rules applicable to international transactions and the tax policy considerations underlying those rules This book fully covers all the significant provisions of the Tax Cuts and Jobs Act of 2017 and subsequent regulatory and administrative guidance regarding those provisions including the revised foreign tax credit limitations the participation exemption system in Section 245A and the GILTI and FDII provisions **Taxation of** International Transactions Charles H. Gustafson, Robert J. Peroni, Richard Crawford Pugh, 2001 Federal Taxation of International Transactions Richard L. Kaplan, 1988 Monograph intended for teaching law students to the federal income taxation of international transactions Attention is given to tax policy considerations political as well as economic ramifications and alternative statutory formulations **Problems and Materials in Federal Estate and Gift Taxation** Comentarios a los Convenios 1ra parte Enrique Bolado Muñoz, Iván Díaz-Barreiro H., Karla Paola Ralph S. Rice, 1978 Flores Pérez, Nora Morales Rodríguez, Christian Natera Niño de la Rivera, Juan Carlos Pérez Peña, Ricardo Quibrera Saldaña, Luis I. Vázquez, 2013-05-01 Presento al lector la primera parte de los Comentarios a los convenios para evitar la doble imposici n y prevenir la evasi n fiscal an lisis Mexicano y el cual tiene por objeto dar una primera aproximaci n sobre el contenido y alcance de los convenios fiscales que ha firmado Mexico Para ello se ha pensado necesario que el lector conozca los instrumentos internacionales que han servido a Mexico de gu a para la celebraci n de sus tratados de car cter fiscal En atenci n a ello en todos los cap tulos se hace referencia al Modelo OCDE como gu a de negociaci n del gobierno mexicano Iqualmente se ha procurado citar a manera de referencia y para un mayor an lisis posterior los documentos elaborados en el mbito internacional que han analizado el tema respectivo Esto tiene como finalidad documentar los principales estudios que rodean a la cuesti n tratada Finalmente se analiza la legislaci n dom stica de Mexico en relaci n al tema tratado para que el lector tenga una idea completa del concepto abordado y pueda tener una primera aproximaci n del funcionamiento de los Convenios Fiscales celebrados por Mexico sobre determinados aspectos El proyecto de IFA Mexico es concluir en tres partes estos Comentarios a los convenios para evitar la doble imposici n y prevenir la evasi n fiscal De tal manera que la segunda parte cubrir otros art culos no comentados en este volumen y finalmente la tercera parte cubrir los art culos restantes de los Convenios fiscales de car cter internacional Sin duda se trata de un reto acad mico de gran calado en donde IFA Mexico

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