

1. Record Nr.	UNINA9910463334503321
Autore	Bellanca James A. <1937->
Titolo	School leader's guide to the common core [[electronic resource]] : achieving results through rigor and relevance // James A. Bellanca ... [et al.]
Pubbl/distr/stampa	Bloomington, Ind., : Solution Tree Press, 2013
ISBN	1-936764-47-4
Descrizione fisica	1 online resource (159 p.)
Disciplina	379.1/58
Soggetti	Education - Standards - United States Educational change - United States School administrators - United States School principals - United States Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	""Acknowledgments ""; ""Table of Contents ""; ""About the Authors ""; ""Introduction ""; ""Chapter 1: The Shift to the Common Core ""; ""Chapter 2: The Shift in Implementation ""; ""Chapter 3: The Shift in Instruction ""; ""Chapter 4: The Shift in Coaching and Feedback ""; ""Chapter 5: The Shift in Assessing Results ""; ""References and Resources ""; ""Index ""

2. Record Nr.	UNINA9910146494403321
Titolo	Twenty-second IEEE/thirteenth NASA Goddard Conference on Mass Storage Systems and Technologies : 11-14 April 2005, Monterey, California : proceedings
Pubbl/distr/stampa	[Place of publication not identified], : IEEE Computer Society, 2005
ISBN	1-5386-0066-8
Soggetti	Computer storage devices Information retrieval Information storage and retrieval systems Electrical & Computer Engineering Engineering & Applied Sciences Electrical Engineering
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Bibliographic Level Mode of Issuance: Monograph

3. Record Nr.	UNINA9910795108903321
Autore	Kofler Georg
Titolo	The Implementation and Lasting Effects of the Multilateral Instrument
Pubbl/distr/stampa	Amsterdam : , : IBFD Publications USA, Incorporated, , 2021 ©2021
ISBN	9789087227272 9789087227203
Descrizione fisica	1 online resource (1014 pages)
Collana	WU ; ; v.21
Altri autori (Persone)	LangMichael OwensJeffrey
Disciplina	341.484
Soggetti	Double taxation Double taxation--Treaties Treaties
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Cover -- Title -- Copyright -- Preface -- Part One -- Chapter 1: The Implementation and Lasting Effects of the Multilateral Instrument: General Report -- 1.1.•Party to the MLI -- 1.2.• Covered Tax Agreements -- 1.3.•Hybrid mismatches -- 1.3.1. •Transparent entities: Article 3 of the MLI -- 1.3.2. •Dual-resident companies: Article 4 of the MLI -- 1.4. •Application of methods for elimination of double taxation: Article 5 of the MLI -- 1.5.•Treaty abuse -- 1.5.1. •Preamble: Article 6 of the MLI -- 1.5.2.•Main purpose test: Article 7 of the MLI -- 1.5.3.•Simplified limitation on benefits: Article 7 of the MLI -- 1.5.4.• Dividend transfer transaction: Article 8 of the MLI -- 1.5.5. •Capital gains from alienation of shares or interests of entities deriving their value principally from immovable property: Article 9 of the MLI -- 1.5.6.•Anti-abuse provision for permanent establishments situated in third jurisdictions: Article 10 of the MLI -- 1.5.7.•Application of tax agreements to restrict a party's right to tax its own residents: Article 11 of the MLI -- 1.6.•Avoidance of permanent establishment status -- 1.6.1.

•Artificial avoidance of permanent establishment status through commissionaire arrangements and similar strategies: Article 12 of the MLI -- 1.6.2.•Artificial avoidance of permanent establishment status through the specific activity exemptions: Article 13 of the MLI -- 1.6.3.•Splitting-up of contracts: Article 14 of the MLI -- 1.6.4.•Definition of a person closely related to an enterprise: Article 15 of the MLI -- 1.7.•Improving dispute resolution, arbitration, corresponding adjustments -- 1.7.1.•MAP improvement -- 1.7.2.•Arbitration -- 1.7.3.•Corresponding adjustments -- 1.8.•General policy on options and reservations -- 1.9.•Constitutional issues -- 1.9.1.•Adoption procedures -- 1.9.2.•Subsequent withdrawal or entry of other countries to the MLI. 1.9.3.•Subsequent withdrawal of reservations -- 1.9.4. •Consolidated versions of treaties -- 1.9.5.•Language issues -- 1.9.6.•Conference of the parties -- 1.10.•Overall evaluation and future outlook -- Part Two -- Chapter 2: Implementing the Multilateral Instrument in Argentina -- 2.1.•Party to the MLI and Covered Tax Agreements -- 2.1.1.•Party to the MLI -- 2.1.2.•Covered Tax Agreements -- 2.2.•Hybrid mismatches -- 2.2.1.•Transparent entities: Article 3 of the MLI -- 2.2.2.•Dual-resident companies: Article 4 of the MLI -- 2.2.3.•Application of methods for elimination of double taxation: Article 5 of the MLI -- 2.3. •Treaty abuse -- 2.3.1.•Preamble: Article 6 of the MLI -- 2.3.2.•Main purpose test: Article 7 of the MLI -- 2.3.3.•Simplified limitation on benefits: Article 7 of the MLI -- 2.3.4.•Dividend transfer transaction: Article 8 of the MLI -- 2.3.5.•Capital gains from alienation of shares or interests of entities deriving their value principally from immovable property: Article 9 of the MLI -- 2.3.6.•Anti-abuse provision for permanent establishments situated in third jurisdictions: Article 10 of the MLI -- 2.3.7.•Application of tax agreements to restrict a party's right to tax its own residents: Article 11 of the MLI -- 2.4.•Avoidance of permanent establishment status -- 2.4.1.•Artificial avoidance of permanent establishment status through commissionaire arrangements and similar strategies: Article 12 of the MLI -- 2.4.2.•Artificial avoidance of permanent establishment status through the specific activity exemptions: Article 13 of the MLI -- 2.4.3. •Splitting-up of contracts: Article 14 of the MLI -- 2.4.4.•Definition of a person closely related to an enterprise: Article 15 of the MLI -- 2.5.•Improving dispute resolution, arbitration, corresponding adjustments -- 2.5.1.•MAP improvement -- 2.5.2.•Arbitration -- 2.5.3.•Corresponding adjustments. 2.6.•General policy on options and reservations -- 2.7. •Constitutional issues -- 2.7.1.•Adoption procedures -- 2.7.2.•Subsequent withdrawal or entry of other countries to the MLI -- 2.7.3.•Subsequent withdrawal of reservations -- 2.7.4.•Consolidated versions of treaties -- 2.7.5.•Language issues -- 2.7.6.•Conference of the parties -- 2.8. •Overall evaluation and future outlook -- Chapter 3: Implementing the Multilateral Instrument in Australia -- 3.1.•Party to the MLI and Covered Tax Agreements -- 3.1.1.•Party to the MLI -- 3.1.2.•Covered Tax Agreements -- 3.2.•Hybrid mismatches -- 3.2.1.•Transparent entities:

Article 3 of the MLI -- 3.2.2; Dual-resident companies: Article 4 of the MLI -- 3.2.3; Application of methods for elimination of double taxation: Article 5 of the MLI -- 3.3. • Treaty abuse -- 3.3.1. • Preamble: Article 6 of the MLI -- 3.3.2. • Main purpose test: Article 7 of the MLI -- 3.3.3. • Simplified limitation on benefits: Article 7 of the MLI -- 3.3.4. • Dividend transfer transaction: Article 8 of the MLI -- 3.3.5. • Capital gains from alienation of shares or interests of entities deriving their value principally from immovable property: Article 9 of the MLI -- 3.3.6. • Anti-abuse provision for permanent establishments situated in third jurisdictions: Article 10 of the MLI -- 3.3.7. • Application of tax agreements to restrict a party's right to tax its own residents: Article 11 of the MLI -- 3.4. • Avoidance of permanent establishment status -- 3.4.1. • Artificial avoidance of permanent establishment status through commissionaire arrangements and similar strategies: Article 12 of the MLI -- 3.4.2. • Artificial avoidance of permanent establishment status through the specific activity exemptions: Article 13 of the MLI -- 3.4.3. • Splitting-up of contracts: Article 14 of the MLI. 3.4.4. • Definition of a person closely related to an enterprise: Article 15 of the MLI -- 3.5. • Improving dispute resolution, arbitration, corresponding adjustments -- 3.5.1. • MAP improvement -- 3.5.2. • Arbitration -- 3.5.3. • Corresponding adjustments -- 3.6. • General policy on options and reservations -- 3.7. • Constitutional issues -- 3.7.1. • Adoption procedures -- 3.7.2. • Subsequent withdrawal or entry of other countries to the MLI -- 3.7.3. • Subsequent withdrawal of reservations -- 3.7.4. • Consolidated versions of treaties -- 3.7.5. • Language issues -- 3.7.6. • Conference of the parties -- 3.8. • Overall evaluation and future outlook -- Chapter 4: Implementing the Multilateral Instrument in Austria -- 4.1. • Party to the MLI and Covered Tax Agreements -- 4.1.1. • Party to the MLI -- 4.1.2. • Covered Tax Agreements -- 4.2. • Hybrid mismatches -- 4.2.1. • Transparent entities: Article 3 of the MLI -- 4.2.2. • Dual-resident companies: Article 4 of the MLI -- 4.2.3. • Application of methods for elimination of double taxation: Article 5 of the MLI -- 4.3. • Treaty abuse -- 4.3.1. • Preamble: Article 6 of the MLI -- 4.3.2. • Main purpose test: Article 7 of the MLI -- 4.3.3. • Simplified limitation on benefits: Article 7 of the MLI -- 4.3.4. • Dividend transfer transaction: Article 8 of the MLI -- 4.3.5. • Capital gains from alienation of shares or interests of entities deriving their value principally from immovable property: Article 9 of the MLI -- 4.3.6. • Anti-abuse provision for permanent establishments situated in third jurisdictions: Article 10 of the MLI -- 4.3.7. • Application of tax agreements to restrict a party's right to tax its own residents: Article 11 of the MLI -- 4.4. • Avoidance of permanent establishment status -- 4.4.1. • Artificial avoidance of permanent establishment status through commissionaire arrangements and similar strategies: Article 12 of the MLI. 4.4.2. • Artificial avoidance of permanent establishment status through specific activity exemptions: Article 13 of the MLI -- 4.4.3. • Splitting-up of contracts: Article 14 of the MLI -- 4.4.4. • Definition of a person closely related to an enterprise: Article 15 of the MLI -- 4.5. • Improving dispute

resolution, arbitration, corresponding adjustments -- 4.5.1. 
MAP improvement -- 4.5.2. Arbitration -- 4.5.3. 
Corresponding adjustments -- 4.6. General policy on options
and reservations -- 4.7. Constitutional issues -- 4.7.1.
 Adoption procedures -- 4.7.2. Subsequent
withdrawal or entry of other countries to the MLI -- 4.7.3. 
Subsequent withdrawal of reservations -- 4.7.4. Consolidated
versions of treaties -- 4.7.5. Language issues -- 4.7.6.
 Conference of the parties -- 4.8. Overall evaluation
and future outlook -- Chapter 5: Implementing the Multilateral
Instrument in Belgium -- 5.1. Party to the MLI and Covered
Tax Agreements -- 5.1.1. Party to the MLI -- 5.1.2. 
Covered Tax Agreements -- 5.2. Hybrid mismatches -- 5.2.1.
 Transparent entities: Article 3 of the MLI -- 5.2.2.
 Dual-resident companies: Article 4 of the MLI -- 5.2.3.
 Application of methods for elimination of double taxation:
Article 5 of the MLI -- 5.3. Treaty abuse -- 5.3.1.
 Preamble: Article 6 of the MLI -- 5.3.2. Main
purpose test: Article 7 of the MLI -- 5.3.3. Simplified
limitation on benefits: Article 7 of the MLI -- 5.3.4. 
Dividend transfer transaction: Article 8 of the MLI -- 5.3.5.
 Capital gains from alienation of shares or interests of entities
deriving their value principally from real property: Article 9 of
the MLI -- 5.3.6. Anti-abuse provision for permanent
establishments situated in third jurisdictions: Article 10 of the
MLI -- 5.3.7. Application of tax agreements to restrict a
party's right to tax its own residents: Article 11 of the MLI.
5.4. Avoidance of permanent establishment status.

Sommario/riassunto

This book provides an overview of the positions and experiences of 34 select countries with regard to the impact of the MLI on their tax treaty network.
