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Titolo	International Aspects of the US Taxation System // by Felix I. Lessambo
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Descrizione fisica	1 online resource (389 p.)
Disciplina	332
Soggetti	Finance, Public Tax accounting Tax laws Public Finance Business Taxation/Tax Law
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Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	1 Overview -- 2 The Underlying Principles of the US Tax System -- 3 US Inbound taxation -- 4 The Split of Tax Jurisdiction: The Source Rules -- 5 The US Taxing Regime of Foreign Taxpayers -- 6 The Branch Profits Tax -- 7 Foreign Investment in Real Property Transaction Act -- 8 The Taxation of Foreign Sovereign in the United States -- 9 The International Tax Treaty Rules -- 10 Foreign Account Tax Compliance Act -- 11 Taxation Regime of Expatriates and Corporate Inversion -- 12 The Investments of US Individuals or Corporations Abroad -- 13 The US Foreign Tax Credit Regime -- 14 The Subpart F Regime -- 15 Taxation of Derivatives -- 16 The Taxation of Foreign Currency -- 17 Domestic International Sales Corporation -- 18 International Outbound Transactions -- 19 Cross-Border Tax Arbitrage -- 20 Base Erosion and Profit Shifting.
Sommario/riassunto	This book covers a broad range of the most challenging topics in US international taxation laws before breaking into separate discussions of the issues related to both inbound and outbound taxes. Real examples and selected seminal cases are analysed at the end of each chapter to simplify even the most abstract tax provisions. Practitioners,

academics, and advanced students specializing in specific areas of international finance will welcome this comprehensive overview of the US tax system's international laws.
