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Titolo	International Company Taxation : An Introduction to the Legal and Economic Principles // by Ulrich Schreiber
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ISBN	3-642-36306-7
Edizione	[1st ed. 2013.]
Descrizione fisica	1 online resource (177 p.)
Collana	Springer Texts in Business and Economics, , 2192-4333
Disciplina	336.207
Soggetti	Tax accounting Tax laws International law Commerce Law - Europe Public finance Private international law Conflict of laws Business Taxation/Tax Law International Economic Law, Trade Law European Law Financial Law/Fiscal Law Private International Law, International & Foreign Law, Comparative Law
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	International Company Taxation -- Fundamentals of International Tax Planning -- International Corporate Tax Planning -- International Taxation and European Law -- Corporate Tax Harmonization in the European Union -- International Tax Planning and Accounting for Income Taxes.
Sommario/riassunto	The book is written for students of business economics and tax law. It focuses on investment and financing decisions in cross-border situations. In particular, the book deals with: · Legal structures of international company taxation · International double taxation

- Source-based and residence-based income taxation
- International investment and profit shifting · International corporate tax planning · International tax planning and European law · Harmonization of corporate taxation in the European Union
- International tax planning and tax accounting

International tax law is designed to avoid international double taxation and to combat international tax avoidance. Nevertheless, companies investing in foreign countries may suffer from international double taxation of profits. On the other hand, these companies may also be able to exploit an international tax rate differential by means of cross-border tax planning. Ulrich Schreiber holds the chair of Business Administration and Business Taxation at the University of Mannheim. He serves as co-editor of Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (zbf) and Schmalenbach Business Review (sbr) and is affiliated with the Centre for European Economic Research (ZEW) as a research associate. Ulrich Schreiber is a member of the Academic Advisory Board of the Federal Ministry of Finance.

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