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Titolo	Cross-Border Investment Withholding Tax : A Practical Guide for Investors and Intermediaries / / by Ross K. McGill
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ISBN	9783031327858 3031327853
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Descrizione fisica	1 online resource (405 pages)
Collana	Finance and Capital Markets Series, , 2946-2029
Disciplina	336.2422
Soggetti	Accounting Finance, Public Business enterprises - Finance Financial Accounting Public Finance Corporate Finance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	1. Introduction -- 2. Principles -- 3. Context -- 4. Variability -- 5. The Pace of Change -- 6. Tax Relief at Source -- 7. Quick Refunds -- 8. Standard Refunds -- 9. Reporting -- 10. Governance & Enforcement -- 11. United States of America -- 12. 871(m), 1446(a) and 1446(f) Withholding -- 13. EU Withholding Tax Code of Conduct -- 14. OECD Tax Relief & Compliance Enhancement -- 15. Finland -- 16. FATCA -- 17. AEol/Common Reporting Standard -- 18. DAC6 -- 19. Tax Fraud -- 20. ISO Standards -- 21. Platforms -- 22. Getting rid of Paper -- 23. Withholding Tax on the Blockchain -- 24. Benchmarking -- 25. Portfolio performance -- 26. Tax is a product, not a task -- 27. Digitisation of tax -- 28. Vendor Dynamics -- 29. Future of tax reclamation -- 30. Conclusions.
Sommario/riassunto	This book provides a clear and concise explanation of withholding tax and how to leverage best practice to generate improved investment performance. It gives practical guidance to financial service firms and investors to help them understand the issues involved, trends and

practicalities of maximizing returns on investment. Most of the \$200 billion of withholding tax lost by investors annually is due to lack of awareness and not asking the right questions of their brokers and custodian banks. Financial institutions are also increasingly being held to a higher standard by investors for provision of withholding tax services because of the impact it can have on portfolio performance. This book seeks to raise awareness of the issues and provide more detail about how the system works and what challenges and changes readers should expect in the future. Ross K. McGill is a well-known author of nine books on international withholding tax and associated regulation as well as anti-tax evasion frameworks (GATCA). McGill sits on several international tax related committees including ISO20022 Securities Evaluation Group. He was an Expert Witness to the European Commission FISCO Group in 2012 and a member of, and editor of, the European Commission Tax Barriers Business Advisory Group Report on in 2013. .

2. Record Nr.	UNINA9910333143403321
Titolo	European review of applied psychology = : Revue europeenne de psychologie appliquee
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Descrizione fisica	1 online resource
Disciplina	158.05
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Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Periodico
Note generali	Refereed/Peer-reviewed

