

1. Record Nr.	UNINA9910784945203321
Autore	Harris Peter <1964->
Titolo	International commercial tax / / Peter Harris, David Oliver [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2010
ISBN	1-107-20991-9 1-139-93126-1 1-282-72343-X 9786612723438 0-511-77586-5 0-511-77662-4 0-511-77404-4 0-511-77297-1 0-511-77702-7 0-511-77510-5
Descrizione fisica	1 online resource (xxxvi, 483 pages) : digital, PDF file(s)
Collana	Cambridge tax law series
Disciplina	343.04
Soggetti	International business enterprises - Taxation - Law and legislation Income tax - Foreign income Double taxation International business enterprises - Taxation - Law and legislation - Great Britain Income tax - Great Britain - Foreign income Double taxation - Great Britain
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Title from publisher's bibliographic system (viewed on 05 Oct 2015).
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Machine generated contents note: 1. Fundamentals and sources of international tax law; 2. The jurisdiction to tax; 3. Source country taxation; 4. Residence country taxation; 5. The limited scope of treaties; 6. Changes of source and residence; 7. Bilateral administrative issues.
Sommario/riassunto	Inspired by a postgraduate course the authors have jointly taught at the University of Cambridge since 2001, Peter Harris and David Oliver use

their divergent backgrounds (academia and tax practice) to build a conceptual framework that not only makes the tax treatment of complex commercial transactions understandable and accessible, but also challenges the current orthodoxy of international tax norms. Designed specifically for postgraduate students and junior practitioners, it challenges the reader to think about tax issues conceptually and holistically, while illustrating the structure with practical examples. Senior tax practitioners and academics will also find it useful as a means of refreshing their understanding of the basics and the conceptual framework will challenge them to think more deeply about tax issues.

---