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Transactions of the American Foundrymen's Association American Foundrymen's Association, 1920 Vols. for 1915- include proceedings of the annual meeting.

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Innovative Cost Cutting Opportunities for Dry Bulk Carriers, 1981

The Future of the Profit Split Method Gabriella Cappelleri,Robert Danon,Vikram Chand,2020-11-23 The Future of the Profit Split Method Edited by Robert Danon, Guglielmo Maisto, Vikram Chand & Gabriella Cappelleri Among the various transfer pricing methods, the profit split method (PSM) is under the spotlight after the OECD's Base Erosion and Profit Shifting (BEPS) project. However, both expert analysis and experience indicate that this method is not straightforward either for taxpayers to apply or for tax administrations to evaluate. In this thorough and detailed commentary – the first book to analyse this increasingly adopted transfer pricing method – notable scholars and practitioners working in the international tax community express their views on the method, answering some unresolved questions and highlighting issues that are still open and pending, especially in light of the digitalization of the economy. Crucial issues covered by the contributors include the following: choice of the appropriate splitting factors, their relative weights, and valuation of the contributions; uncertainties and outcomes potentially not aligned with the arm's-length standard; possible role of assessments made by the European Commission on State aid; nexus with the work done by the EU Joint Transfer Pricing Forum; impact of profit split on indirect taxes (VAT/customs tax/excise tax); and application to digital business models and, in general, to the digitalized economy. Moreover, relevant experience of applying this method in France, Germany, Italy, Spain, Switzerland, the United Kingdom, and the United States is provided. A concluding chapter also deals with selected industry experiences. Due to a high level of uncertainty in alignment with international guidance in the application of the PSM – and to the underdeveloped nature of current literature on the subject – there is a need for this book because both tax administrations and taxpayers, going forward, will apply the PSM extensively. The book is highly relevant for policyma

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General Reports of the XVIIIth Congress of the International Academy of Comparative Law/Rapports Généraux du XVIIIème Congrès de l'Académie Internationale de Droit Comparé Karen B. Brown, David V. Snyder, 2011-12-29 This title presents twenty-nine topics, prepared by leading scholars in more than 20 countries, providing a comparative analysis of cutting-edge legal topics of the 21st century. Considering topics of vital moment to contemporary legal scholars, the title includes pieces on Surrogate Motherhood, The Balance of Copyright in Comparative Perspective, International Law in Domestic Systems, Constitutional Courts as Positive Legislators, Same-sex Marriage, Climate Change and the Law, The Regulation of Private Equity, Hedge Funds, and State Funds, and Regulation of Corporate Tax Evasion. Each chapter surveys legal developments in the U.S. and Canada, Europe, Asia, Latin and South America, Africa, and the Middle East in a format that permits the reader easy access to similarities and differences in the approaches of the selected national regimes. This comprehensive volume tells the story of parallel trends in the evolution of legal doctrine despite jurisdictional, cultural, and political barriers. While each of the covered countries stands alone as a sovereign, in a technologically advanced world their disparate systems nonetheless have converged to adopt comparable strategies in dealing with complex legal issues. The volume is a critical addition to the library of any scholar hoping to keep abreast of the major trends in contemporary law.

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Cost Split Group Expenses Book Review: Unveiling the Power of Words

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secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall impact on readers.

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