

# Kpmg Tax Hub Canada

Michael Honiball

**Corporate Tax Procedures ,1988**

U.S. Tax Shelter Industry, the Role of Accountants, Lawyers, and Financial Professionals United States. Congress. Senate. Committee on Governmental Affairs. Permanent Subcommittee on Investigations,2003

**Tax Planning for You and Your Family 2002** Wayne L. Tunney,Sandra Bussey,KPMG (Firm),Joseph Petrie,2001-10

Tax Tips For Canadians For Dummies Christie Henderson,2003-10-30 We've all got better things to do than file our taxes. Well hang in there – we've got just the book to make doing your taxes quicker and easier than you ever imagined. Tax Tips For Canadians For Dummies is full of useful time- and money-saving shortcuts that will make filing your taxes a breeze. Compiled by a skilled team of accounting professionals, and updated for 2004, this smart, portable guide delivers insider tips in a fun, easy-to-use format.

**Controlled Foreign Company Taxation Regimes in Selected Countries ,2008**

Directory of Libraries in Canada 2002/2003 Jane Maxwell,Ann Marie Aldighieri,Susan Vilhena,2003

**Capital Tax Issues** Peter E. McQuillan,1996

**Canadian Library Handbook ,2000**

*Canadian International Lawyer ,1998*

*Report of Proceedings of the Tax Conference Convened by the Canadian Tax Foundation* Canadian Tax Foundation,1999

**Report of Proceedings of the Tax Conference Convened by the Canadian Tax Foundation** Canadian Tax Foundation,2002

**Corporate Tax Base in the Light of the IAS/IFRS and EU Directive 2013/34: A Comparative Approach** Mario Grandinetti,2016-06-17 The recent relaunch of the European Commission's Common Consolidated Corporate Tax Base (CCCTB) project promises a sorely needed leap forward in the harmonization of the rules by which companies calculate their taxable profits. In particular, the initiative hopes to remedy the severe barrier to cross-border business caused by the 'the accounting Tower of Babel' by which companies' tax bases are determined under national law. This thorough analysis and commentary covers the influence of accounting rules on tax, considering both generally accepted standards – international accounting

standards (IAS) and international financial reporting standards (IFRS) – and EU Directive 2013/34. Three introductory chapters usher in detailed comparative overviews of the effect of these rules on taxation in nine EU Member States as well as in two other major EU trading partners, the United States and Brazil. Fully explaining the remarkable recent improvement in the comparability of accounts that represent favourable preconditions for creating a single market for financial services within the EU, this book covers every relevant detail, including the following and much more: – criterion of evaluation of alternative fixed assets based on revaluated amounts; – criterion based on fair value; – provisions applicable to income statements, notes, reports, and financial statements; – rules applicable to the publication of documents; – transparency in payments to governments; – dispositions on exemptions; – hierarchy of general provisions and principles; – balance sheet and profit and loss account; – simplifications for small and medium-sized enterprises (SMEs); – system of creditors’ protection; and – protection of investors’ interests. This book is a peerless explication of the taxation choices granted to Member States under IAS/IFRS and EU Directive 2013/34 and how they will be affected by ongoing Commission initiatives. Because relevant, timely, reliable, and comparable information assumes a leading role in protecting the interests of investors, creditors, and other stakeholders, as well as in ensuring that all operators act on a level playing field under equal conditions, the analysis presented here is of immeasurable value to lawyers, business persons, and officials concerned with taxation, not only in Europe but anywhere within the reach of international trade.

**Taxation and Employment : Provisions of the Income Tax Act Affecting Employment. Taxation and Capital Investment : Provisions of the Income Tax Affecting Capital Investment : Studies for the Commission of Inquiry on Unemployment Insurance** Arnold, Brian J, Canada. Commission of Inquiry on Unemployment Insurance, D. Keith McNair, National Tax Centre (London, Ont.), 1986

**International Taxation of Manufacturing and Distribution** John Abrahamson, 2016-02-18 The most thorough treatment of its subject available, this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities, extending from the tax regime in the country where the manufacturing activities are located, through to regional purchase and sales companies, to the taxation of local country sales companies. The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends. Among the topics and issues analysed in depth are the following: – foreign tax credits; – taxation in the digital economy; – tax incentives; – intellectual property; – group treasury companies; – mergers and acquisitions; – leasing; – derivatives; –

controlled foreign corporation provisions; – VAT and customs tariffs; – free trade agreements and customs unions; – transfer pricing; – role of tax treaties; – hedging; – related accounting issues; – deferred tax assets and liabilities; – tax risk management; – supply chain management; – depreciation allowances; and – carry-forward tax losses. The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples. Detailed up-to-date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and other measures against tax avoidance. As a full-scale commentary and analysis of international taxation issues for multinational manufacturing groups – including in-depth consideration of corporate structures, tax treaties, transfer pricing, and current developments – this book is without peer. It will prove of inestimable value to all accountants, lawyers, economists, financial managers, and government officials working in international trade environments.

Canadian Tax Journal ,1998

**International Tax** Michael Honiball,2011-03-15 This book is not merely a new edition, but a complete and significantly expanded rewrite. It comprises over 900 pages of expert and in-depth exposition of this complex subject that has become so important in the modern global economy. Already established over four previous editions as the pre-eminent work on the subject it is a 'must-own book' for all students and practitioners of tax, whether from a legal, business or accounting perspective. Professor Lynette Olivier and Michael Honiball are without peer in their understanding and clarity in this highly specialised field. Five new chapters have been added on: Taxation of individuals; Taxation of Companies and Dividends; Taxation of Partnerships; Cross-border VAT; and Interpretation of Statutes.

OECD Territorial Reviews: Toronto, Canada 2009 OECD,2010-03-11 This OECD Territorial Review of Toronto proposes a new sustainable competitiveness agenda to enhance productivity, focusing on innovation, cultural diversity and infrastructure, as well as on green policies for this key economic region of Canada.

Extractive Industries ,1993

**Tax Planning for You and Your Family 2000** David Sherman,KPMG Staff,1999 The book sets out the most common rules and tax planning techniques to minimize the family's overall tax bill.

**The Intellectual Property Holding Company** Jeffrey A. Maine,Xuan-Thao Nguyen,2017-12-07 Many companies that have become household names

have avoided billions in taxes by 'parking' their valuable intellectual property assets in holding companies located in tax-favored jurisdictions. In the United States, for example, many domestic companies have moved their IP to tax-favored states such as Delaware or Nevada, while multinational companies have done the same by setting up foreign subsidiaries in Ireland, Singapore, Switzerland, and the Netherlands. In this illuminating work, tax scholar Jeffrey A. Maine teams up with IP expert Xuan-Thao Nguyen to explain how the use of these IP holding companies has become economically unjustified and socially unacceptable, and how numerous calls for change have been made. This book should be read by anyone interested in how corporations - including Gore-Tex, Victoria's Secret, Sherwin-Williams, Toys-R-Us, Apple, Microsoft, and Uber - have avoided tax liability with IP holding companies and how different constituencies are working to stop them.

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