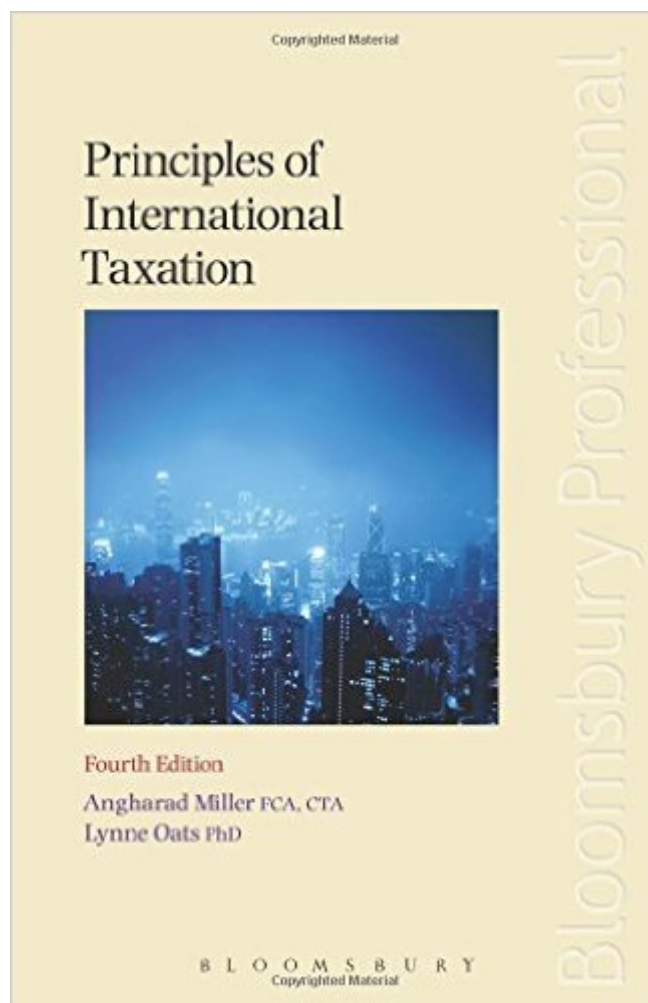


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# Principles Of International Taxation: Fourth Edition



## Synopsis

This fourth edition of Principles of International Taxation is a highly accessible text which provides a clear introduction to international taxation, as well as more in-depth material on many essential areas of the subject. While using some examples from the UK tax system, the book presents its material in a global context, explaining the variety of approaches used around the world to deal with the key issues that arise in international tax. The book deals with the legal issues and planning points central to international taxation, using simple examples and diagrams throughout to aid the reader's understanding. Lists of further reading are given at the end of each chapter, making the book suitable for academic as well as professional use. The fourth edition includes the following updates: the statutory residence test \* expansion of remittance basis \* branch exemption \* a review of patent box/interest box regimes \* significant changes to UK Controlled Foreign Corporation (CFC) rules \* major EU changes, including initiatives on treaty shopping \* updated material on the Common Consolidated Corporation Tax Base \* OECD updates, including Discussion Drafts and reports on permanent establishments, hybrid instruments and base erosion, and profit shifting \* case studies, such as the tax practices of Starbucks, , Google, Apple, and Hewlett Packard. This is an essential guide for lawyers and accountants practicing in the area of international tax, candidates studying for Paper 1 of the Advanced Diploma in International Tax, and for both postgraduate and undergraduate university students.

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