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John Abrahamson

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

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EY Tax Guide 2016, 2015-11-09 Everything you need to prepare your 2015 tax return Cover **Oil, Gas, and Mining** Peter D. Cameron, Michael C. Stanley, 2017-06-01 Oil Gas and Mining A Sourcebook for Understanding the Extractive Industries provides developing countries with a technical understanding and practical options around oil gas and mining sector development issues A central premise of the Sourcebook is that good technical knowledge can better inform political economic and social choices with respect to sector development and the related risks and opportunities The guidance provided by the Sourcebook assumes a broad set of overarching principles all centered on good governance and directed at achieving positive and broadly based sustainable development outcomes This Sourcebook is rich in presenting options to challenges on the understanding that contexts and needs vary and that there is much to be gained from appreciating the lessons learned from a broad set of experiences **Corporate Governance in Contention** Ciaran Driver, Grahame Thompson, 2018-06-04 Corporate governance is a complex idea that is often inappropriately simplified as a cookbook of recommended measures to improve financial performance Meta studies of published research show that the supposed benign effects of these measures independent directors or highly incentivised executives are at best context specific There is thus a challenge to explain the meaning purpose and importance of corporate governance This volume addresses these issues The issues discussed centre on relationships within the firm e g between labour managers and investors and relationships outside the firm that affect consumers or the environment The essays in this collection are the considered selection by the editors and the contributors themselves of what are seen as some of the most weighty and urgent issues that connect the corporation and society at large in developed economies with established property rights The essays are to be read in dialogue with each other giving a richer understanding than could be obtained by shepherding all contributions into a single mould Nevertheless taken together they demonstrate a shared sense of deep concern that the corporate governance agenda has been and still is on the wrong track The contributors individually and collectively identify in this compendium both a research programme and a platform for change **A Comparative Analysis of Tax Administration in Asia and the Pacific** Asian Development Bank, 2022-05-01 This report is the 5th edition of ADB's A Comparative Analysis of Tax Administration in Asia and the Pacific It provides internationally comparative data on aspects of tax systems and their administration in 38 economies and detailed analysis of the comparative results across the region aiming to assist the revenue bodies to improve their performance by providing opportunities to benchmark their administration against similar economies in the region The comparable data and analysis are based largely on the 2020 round of the International Survey on Revenue Administration for the 2018 and 2019 fiscal years International Taxation of Energy Production and Distribution John Abrahamson, 2018-04-20 Energy is a major global industry with rapid ongoing changes in areas such as carbon taxes emissions trading regimes and the development of renewable energy The cross border nature of the industry calls for the

thorough expert and up to date analysis provided in this timely and practical book Taking a down to earth problem solving approach to policy and practice in the field worldwide the author focuses on the international tax framework and the tax regimes in leading energy producing and consuming countries The book introduces and analyses significant international tax issues related to energy production and distribution extending from the tax regime in the country where the oil gas or coal exploration and production activities are located through to cross border transportation using pipelines tankers and bulk carriers to the taxation of power stations and electricity transmission and distribution networks The taxation issues covered include the following upstream oil and gas and mining taxes incentives for renewable energy carbon taxes and emission trading regimes dividend interest and royalty flows foreign tax credits permanent establishments mergers and acquisitions taxation issues for derivatives and hedging transfer pricing regional purchasing marketing service and intangible property structures free trade agreements and customs unions dispute resolution and tax administration and risk management Detailed updates are included on the most recent international tax developments affecting the energy industry including the OECD Action Plan on Base Erosion and Profit Shifting BEPS and the 2017 OECD Transfer Pricing Guidelines Case studies offer an opportunity to apply international tax analysis to specific examples and gain practice in identifying and discussing relevant international taxation issues This book will be of significant value to corporate tax managers and in house counsel together with accountants lawyers economists government officials and academics connected with the energy industry and related international taxation issues

OECD Development Pathways Multi-dimensional Review of Kazakhstan

Volume 2. In-depth Analysis and Recommendations OECD,2017-06-15 Kazakhstan has embarked upon an ambitious reform agenda to realise its aspiration of becoming one of the top 30 global economies by 2050 The country s economy and society have undergone deep transformations since independence

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

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Worldwide Corporate Tax Guide ,2005 **Ernst & Young Tax Guide 2017** Ernst & Young LLP,2016-11-04

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of ideas and strategies on how to lower their taxes for 1991 and start planning for 1992 **The Ernst & Young Tax Savers Guide, Custom** Ernst & Young LLP, 2001-11-06 Tips and strategies on how to use the new tax law to lower your taxes The Economic Growth and Tax Relief Reconciliation Act of 2001 will affect all taxpayers today and over the next decade Do you know how you're going to benefit from the new tax legislation When you need up to the minute answers to your tax planning questions turn to the most reliable and authoritative source Ernst Young From the authors who've brought you The Ernst Young Tax Guide The Ernst Young Tax Saver's Guide 2002 offers unparalleled advice and techniques that will help you lower your taxes Packed with hundreds of unique money saving tips The Ernst Young Tax Saver's Guide 2002 gives you the lowdown on the new tax law and the best year round strategies to save more money on your taxes Changes in the Law You Should Know About covers the Economic Growth and Tax Relief Reconciliation Act of 2001 as well as phased in laws that may affect future tax years Tax Savers Tax Alerts and Tax Organizers offer helpful tips and reminders Special life events index helps you minimize taxes associated with marriage home buying retirement and more Year round tax planning strategies and last minute year end tax saving ideas help reduce your overall tax bill Special mutual fund chapter covers when to make new investments and how to treat distributions transfers and redemptions Charts and tables clarify confusing tax issues Plan now so you don't have to pay later Put the experience of the nation's leading professional services firm to work for you with The Ernst Young Tax Saver's Guide 2002 The Ernst & Young Tax Saver's Guide 2001 Ernst & Young LLP, Harvey Wishman, Peter W. Bernstein, 2001 Tips and strategies to lower your taxes now from the nation's 1 tax authority When you need up to the minute answers to your tax planning questions turn to a reliable and trusted source Ernst Young Packed with hundreds of unique money saving tips The Ernst Young Tax Saver's Guide 2001 gives you the lowdown on the latest tax law changes and the best strategies to save more money on your taxes Changes in the Law You Should Know About covers new legislation as well as proposed laws that may affect future tax years TaxSavers TaxAlerts and TaxOrganizers offer helpful tips and reminders Special life events index helps you minimize taxes associated with marriage home buying retirement and more Year round tax planning strategies and last minute year end tax saving ideas help reduce your overall tax bill Charts and tables clarify confusing tax issues Plan now so you don't have to pay later Put the experience of the leading tax consulting firm to work for you with The Ernst Young Tax Saver's Guide 2001 Please visit our Web site at www.wileyfinance.com *The Ernst & Young Tax Guide 2011* , 2010 Everything you need to prepare you 2010 tax return Cover **The Ernst & Young Tax Guide 2012** , 2010 Everything you need to prepare you 2011 tax return Cover **The Ernst & Young Tax Saver's Guide 2003** Ernst & Young LLP, Margaret Milner Richardson, 2004-07-12 Tips and strategies on how to use the new tax law to lower your taxes The Economic Growth and Tax Relief Reconciliation Act of 2001 has affected all taxpayers and promises to do so for the next decade Do you know how you're going to benefit from the new tax legislation When you need up to the minute answers to your tax planning questions turn to the most reliable and authoritative source

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