

A Practical Guide To U S Taxation Of

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Council of Law Reporting for England and Wales Wisconsin. Legislature. Senate John Mews Christine J. Weisfelder United States. Supreme Court Rebecca Cave New Jersey New Hampshire. Tax commissioners Wisconsin. Legislature. Senate Wisconsin. Legislature. Senate

the book features a detailed analysis of the regulations on eligibility requirements a discussion of the passive activity rules and a valuable chapter on financially distressed s corporations

taxation of loan relationships and derivative contracts tenth edition is updated in line with the finance act 2015 which brings in significant changes to the loan relation rules in addition it includes changes to both uk and international accounting standards this new edition covers developments in the basic erosion and profit shifting beps project and the related new climate and wider concept of tax avoidance gaar the chapters covering accounting framework reorganisations and international aspects have been significantly updated since the previous edition and new chapters have been added with a summary of all relevant cases and a chapter covering islamic finance covers the following the taxation of finance accounting under ifrs and modified uk gaap the scheme of the legislation loan relationships scope and definition loan relationships general computational provisions loan relationships special computational provisions impairment losses foreign exchange and hedging deferral interest securities reorganisations acquisitions and disposals special companies derivative contracts definition and scope derivative contracts measurement of profits embedded derivatives worldwide debt cap transfer pricing stock lending and repos international aspects islamic finance cases appendices

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