Taxation Of Offshore Trusts And Funds Fourth Edition

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Tax Guide 2001-2002 W. Sinclair 2001-07-13 This is the 30th anniversary edition of the leading guide to taxation in Britain. It will incorporate updates following the Finance Act 2001 and contains full coverage of taxes, recent changes and the main implications of taxes. A bestseller with students, professionals and private individuals it is a practical guide which explains in simple terms how the tax system works and how to best minimise tax liabilities.

Standard for Automatic Exchange of Financial Account Information in Tax Matters, Second Edition OECD 2017-03-27 This publication contains the following four parts: A model Competent Authority Agreement (CAA) for the automatic exchange of CRS information; the Common Reporting Standard; the Common Reporting Standard and the Common Reporting Standard: Model CAA; and the Common Reporting Standard: Model CAA Addendum.

St James's Place Tax Guide 2008-2009 W. Sinclair 2008-07-21 The 37th annual edition of the leading guide to taxation in Britain. This practical and user-friendly guide is a bestseller with students, professionals, accountants and private individuals, explaining in simple terms how the UK tax system works and how best to minimise tax liabilities.

Taxation Of Offshore Trusts And Funds Fourth Edition Michael Honiball 2009-12-18 The Taxation of Trusts in South Africa is the first book to exclusively cover the direct and indirect taxation of trusts in South Africa, including a look at the application of the exchange control regulations to both onshore and offshore trusts.


Economic Logic Fourth Edition Mark Skousen 2013-10-29 “Eureka! Skousen has done the impossible. Students love it! I will never use another textbook again.”—Harry Vreyser, University of Detroit-Mercy They said it couldn’t be done. Austrian economics is so different, they said, that it couldn’t be integrated into standard “neo-classical” textbooks. Consequently, college students learn nothing about the great Austrian economists (Mises, Hayek, Schumpeter). Professor Mark Skousen’s Economic Logic aims to change that. Based on his popular course taught at Columbia University, Skousen starts his “micro” section with Carl Menger’s “theory of the good” and the profit-and-loss income statement to explain the dynamics of the market process, entrepreneurship, and the advantages of saving. Then he uses a powerful Hayekian four-stage model of the economy to introduce “macro,” including a new Austrian measure of spending at all stages of production (Gross Domestic Expenditures). Economic Logic also offers chapters on: The international gold standard, the defects of central banking, and the Mises/Hayek theory of the business cycle. A full critique of the Keynesian Aggregate Supply and Demand (AS-AD) model, and a revolutionary Austrian alternative. Entrepreneurship, the financial markets, environmental economics, monetary policy and inflation, federal spending and taxes, and government regulation. Leaders of all schools, including Austrian, Keynesians, Marxist, Chicago, and Public Choice.


• [Detailed Analysis] on every Rule of Income Tax Rules, 1962 • [Statutory Background of the Section] which delegates the power to the Central Board of Direct Taxes to notify the Rule • [Simplified Language] to explain each provision of the Rules • [Gist of All Circulars and Notifications] issued by the Department in each Rule, which are still in force • [Income-tax Compliances] to be done in each Rule The detailed coverage of the book is as follows: • Rule 2A – House rent allowance • Rule 2B – Leave travel concession • Rule 2BA – Amount received on voluntary retirement • Rule 2BB – Special allowances Rule 2BBA – Family pension to heirs of members of Armed Forces • Rule 2BBB – Percentage of Govt. grant for considering university, etc., as substantially financed by Govt. for purposes of section 10(23C) • Rule 2BC – Exemption for income of universities/educational institutions/hospitals, etc. • Rule 2C – Charitable or religious institutions/Educational institutions/Specified hospitals • Rule 2DB & 2DC – Sovereign Wealth Fund(Pension Fund • Rule 2DD – Computation of exempt income of Specified Fund for the purposes of section 10(23FF) • Rule 2F – Guidelines for setting up Infrastructure Debt Fund • Rule 3 – Valuation of perquisites • Rule 3A – Exemption to medical benefits/perquisites • Rule 3B – Provident Fund, Annual Accretion referred to in section 17(2)(via) • Rule 4 – Unrealised rent • Rule 5 – Depreciation • Rule 5AC – Tea/Coffee/Rubber development account • Rule 5AD – Site restoration fund • Rule 5C to 5E – Scientific Research Associations - Guidelines, conditions, etc., in respect of approval under clauses (ii) and (iii) of section 35(1) • Rule 5CA – Scientific Research Associations - Intimation under fifth proviso to section 35(1) • Rule 5F – Scientific Research Associations - Guidelines, conditions, etc., in respect of approval under clause (ia) of section 35(1) • Rule 5G – Tax on income from patent • Rule 6 – Scientific research, expenditure on • Rule 6A – Expenditure for obtaining right to use spectrum for telecommunication services • Rule 6AAC – Expenditure on conservation of natural resources • Rule 6AAD & AAE – Agricultural extension project • Rule 6AAF & AAH – Skill development project • Rule 6AB – Amortisation of preliminary expenses, etc. • Rule 6AAB – Provision for bad and doubtful debts • Rule 6AABA – Conditions for being notified as infrastructural facility • Rule 6AABB – Other electronic modes • Rule 6D – Disallowance of cash payment • Rule 6DDA & DDB – Speculative transactions – Derivatives • Rule 6E – Insurance business - Reserves for unexpired risks • Rule 6EA & EB – Categories of bad or doubtful debts in case of public company • Rule 6F – Maintenance of books of account • Rule 6G – Report of audit of accounts under section 44AB • Rule 6GA – Computation of income by way of royalties, etc., in case of non-residents • Rule 6H – Computation of capital gains in case of slump sale • Rule 7 – Income which is partially agricultural and partially from business • Rule 7A – Income from the manufacture of coffee • Rule 8 – Income from the manufacture of tea • Rule 8AA – Capital Assets • Rule 8AB – Capital gains, attribution of income taxable under section 45(4) to capital assets remaining with specified entity, under section 48 • Rule 8AC – Capital gains: Computation of short-term capital gains and written down value under section 50 where depreciation on goodwill has been obtained • Rule 8AD – Capital gains, Computation for the purposes of section 45(1B) • Rule 8B & 8C – Zero-Coupon Bonds • Rule 8D – Method for determining amount of expenditure in relation to income not includible in total income • Rule 9A & 9B – Amortisation of expenditure on feature films • Rule 9C – Carry forward and set off of accumulated loss and unabsorbed depreciation allowance in case of amalgamation • Rule 9D – Provident Fund/Recognised Provident Fund • Rule 10 – Determination of income in case of non-residents • Rule 10A to 10TH – Transfer Pricing • Rule 10DB – Furnishing of report in respect of International Group • Rule 10RB – Minimum Alternate...
I have ever seen a book which is laid out to look exactly the same as the original legislation, and which instead of attempting a global birds-eye view of each section tackles each subsection in turn and explains exactly what that subsection is intended to mean. This version of the legislation is so much more readable! I unreservedly recommend this book to every tax practitioner. Frank Carr, KPMG, Irish Tax Review

Alan Moore BA BComm MBA CTA has 40 years’ experience in tax: VAT, CAT, Income Tax, Corporation Tax and CGT. He was consultant to Revenue on the Taxes Consolidation Act 1997. He is founder and CEO of Tax World Ltd.

St. James's Place Tax Guide 2012-2013 Walter Sinclair 2016-01-20 The 41st annual edition of the leading guide to taxation in Britain. This practical and user-friendly guide is a bestseller with students, professionals, accountants and private individuals, explaining in simple terms how the UK tax system works and how best to minimise tax liabilities.