

Further Global Challenges In Tax Administration

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Further Global Challenges In Tax

Further Global Challenges in Tax Administration Edited by Margaret McKerchar and Michael Walpole ISBN 9780954504861 Published December 2006. The articles in this book afford a unique current perspective on the challenges that face tax administration. The selection will be a valuable resource for all those with an interest in tax administration.

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Further Global Challenges in Tax Administration Paperback - 30 December 2006 by Margaret McKerchar (Editor), Michael Walpole (Editor) See all formats and editions Hide other formats and editions. Amazon Price New from Used from Paperback "Please retry" \$132.72 . \$132.72 — Paperback

Further Global Challenges in Tax Administration: McKerchar ...

The Global Forum is supported by the OECD's Centre for Tax Policy and Administration and now has 154 members. The regimes were introduced to detect and deter tax evasion. The first FATCA conviction took place in 2018 and indicates that the US government will take action where needed.

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The challenge of how to tax the digital economy was identified in the OECD's BEPS initiative as Action 1: Addressing the Tax Challenges of the Digital Economy. While intergovernmental groups, including the OECD, are trying to build a consensus around taxation of the digital economy, some countries are taking unilateral actions, such as imposing ...

Tax Challenges of Digitization

In the absence of effective tax rules for digital transactions, tax authorities tend to force-fit existing tax rules, designed for a non-digital world, thus resulting in asymmetry, double tax...

Evolution of digital economy and taxation challenges

global competition. Also, as noted in section 1, the imbalance between federal revenues and expenditures, if allowed to persist long term, will affect economic growth. Addressing the imbalance will require greater scrutiny of both tax revenues and expenditures. The following challenges and illustrative questions provide a

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The shifting global tax audit and controversy landscape: What are the challenges on the horizon? Dynamic environments can create uncertainty and challenge. Multinational enterprises are experiencing rapid change with respect to tax audits and controversies worldwide. Fundamental aspects of audits and controversies are evolving such as how

Managing tax controversy challenges on the horizon

Converting to a global financial statement standard for purposes of the GloBE proposal thus would appear to create a global common corporate tax base, at least as to extra-territorial income, which would represent a major change in the international tax system. Further, based on similar questions put forward by the OECD on possible adjustments ...

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In addition, the further the minimum tax rate was from the U.S. rate, the more a global minimum tax would result in reduced revenue relative to its per-country counterpart. 20 When foreign income...

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Global business and states' challenges to taxable income by Michael Bryan and Laura Souchik, ... tax haven'' countries.12 To address those issues, in the Tax Reform Act of 1986, Congress added a new provision to ... factors.Further,theregulationsalsocon-

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The increased reporting requirements from new global regulations require the collection, organization and analysis of massive amounts of data from numerous and varied systems, creating a heavy burden on tax departments.

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