

Regulation and Tax in Space

By Galya Savir



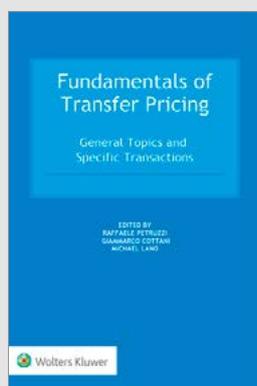
Regulation and Tax in Space, authored by a tax attorney with first-hand knowledge of the aerospace issues involved, is the first book to delve deep into the yet-to-be-resolved practicalities of taxation of resources mined in space. By international consensus, space is considered as a commons for all humanity. Now, however, as space activities and technologies are chiefly focused on commercial interests in extraterrestrial mineral resources, the mechanisms for allocating space mining resources must be sketched out to balance the efficient use of resources with a fair and stable tax system.

ISBN: 9789403533933 | **Release date:** June 2021

Price: € 89 - £ 79 - \$ 101 | **Format:** Hardbound

Fundamentals of Transfer Pricing: General Topics and Specific Transactions

Edited by Raffaele Petruzzi, Giammarco Cottani, Michael Lang



The application of transfer pricing legislation is arguably the most difficult task that taxpayers and tax authorities around the world must face. With this authoritative source of practical guidance, government officials, tax lawyers, in-house tax counsel, academics, advisory firms, the business community and other stakeholders worldwide will be abreast with the necessary detail for tackling this tricky aspect of the current tax environment.

ISBN: 9789403517216 | **Release date:** June 2021
Price: € 161 - £ 143 - \$ 184 | **Format:** Hardbound

U.S. Taxation of Partnerships: Advanced Topics

By Felix I. Lessambo

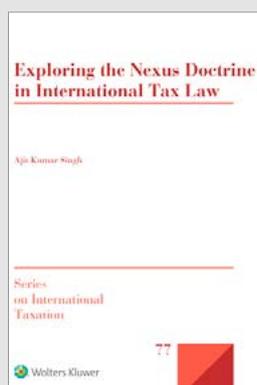


U.S. Taxation of Partnerships is a uniquely illustrative book that explores, analyzes, scrutinizes, and helps to resolve issues concerning accounting methods, anti-abuse rules, liabilities, dissolutions, mergers, and bankruptcy, with expert guidance on preparing partnership financial statements. With more than seven million businesses registered as partnerships in the United States—and increasing—it is incumbent for parties with business interests to keep abreast of the challenges about this sui generis form of business and its intricate body of tax law.

ISBN: 9789403533834 | **Release date:** May 2021
Price: € 80 - £ 70 - \$ 89 | **Format:** Hardbound

Exploring the Nexus Doctrine In International Tax Law

By Ajit Kumar Singh

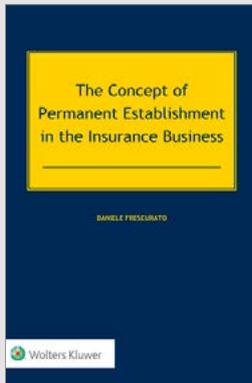


Exploring the Nexus Doctrine in International Tax Law examines the concepts of territorial nexus for jurisdictional tax apportionment and brings into sharp focus the emerging economic connection as a jurisprudential justification for taxing non-residents' income. In an age when cross-border business transactions are increasingly affected without the transference of physical products, revenue concerns of states have led to a multitude of tax disputes based on the concept of 'nexus'. This important and timely book is the most authoritative to date to discuss one of the major tax topics of our time – the question of how taxing rights on income generated from cross-border activities in the digital age should be allocated among jurisdictions.

ISBN: 9789403533636 | **Release date:** May 2021
Price: € 85 - £ 75 - \$ 96 | **Format:** Hardbound

The Concept of Permanent Establishment in the Insurance Business

By Daniele Frescurato



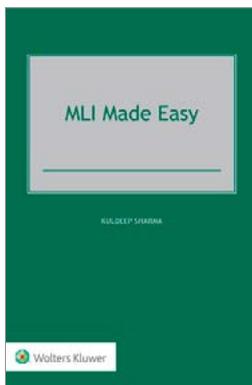
The Concept of Permanent Establishment in the Insurance Business is a trailblazing book focusing on the issues that the insurance companies encounter concerning a permanent establishment, providing an in-depth analysis of how the concept is applied in the context of the insurance industry and further considering potential changes to the permanent establishment definition contained in tax treaties to reflect specific features of this industry. The models commonly used to negotiate bilateral tax treaties say very little about the insurance industry and how the dependent agent permanent establishment provision may affect cross-border marketing, promotion, and insurance distribution.

ISBN: 9789403532837 | **Release date:** April 2021

Price: € 170 - £ 150 - \$ 190 | **Format:** Hardbound

MLI Made Easy

By Kuldeep Sharma



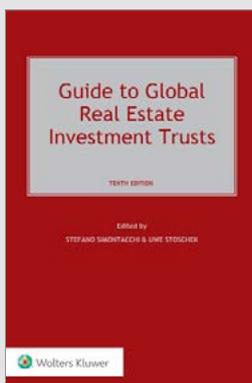
One of its kind, the book enables readers to understand how MLI actually modifies the tax treaty network across the globe. Because it immensely facilitates the understanding and application of the treaty measures developed in the course of the BEPS Project, this easy-to-use book will be of immeasurable use to taxpayers, tax advisors, practitioners, interested academics and other professionals in any part of the world engaging in international taxation.

ISBN: 9789403532608 | **Release date:** April 2021

Price: € 116 - £ 103 - \$ 132 | **Format:** Hardbound

Guide to Global Real Estate Investment Trusts, Tenth Edition

Edited by Stefano Simontacchi, Uwe Stoschek



Guide to Global Real Estate Investment Trusts aims at contributing to a comprehensive analysis of the existing real estate investment trust (REIT) regimes. REITs have become increasingly popular as investment vehicles. The global listed property sector has been characterized by a variety of noteworthy developments in recent times; the proliferation of REIT-type structures in countries around the world key among them. Despite an uncertain economic environment, REITs have proven their ability to promote institutional real estate investments in global financial markets.

ISBN: 9789403532004 | **Release date:** April 2021

Price: € 287 - £ 255 - \$ 327 | **Format:** Hardbound