

## Principles Of International Taxation Sixth Edition

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these principles, with modification, continue to be relevant in the digital economy, as discussed in Chapter 8. In addition to these well-recognised principles, equity is an important consideration for the design of tax policy. • Neutrality: Taxation should seek to be neutral and equitable between forms of business activities.

Chapter 2 Fundamental principles of taxation

The course is suitable for practitioners in tax advisory firms, tax specialists in commerce and industry, government officials who regularly encounter issues related to cross-border taxation and anyone who desires to develop a comprehensive understanding of international taxation principles.

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The objective of International taxation is to manage the cross overs of national tax systems when confronted with international transactions. Its goal is to share the international tax base by assigning tax jurisdiction, prevent tax avoidance, facilitate international trade and finance, and prevent double taxation.

International Taxation, International Taxation Concepts ...

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