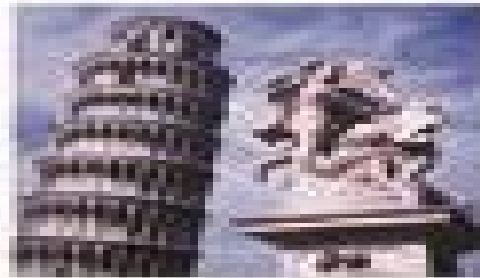


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*Revenue Statistics in Latin America and the Caribbean 2017* OECD, Inter-American Center of Tax Administrations, Inter-American Development Bank, Economic Commission for Latin America and the Caribbean, 2017-03-23

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*Ready for Takeoff?* Charles E. Schlumberger, Nora Weisskopf, 2014-10-02 This book identifies the premises and prerequisites of the low cost carriers LCC model and assesses whether it could be successful in less developed countries in particular in Sub-Saharan Africa Specific attention is given to the impact of LCCs on traffic stimulation through lower fares competition and fare levels in the market

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has a growing population of almost 300 million people it is increasingly involved in world affairs and has a booming economy The need to better understand its unique complex and often obscure legal system has become pressing This is true across a wide range of sectors including but not limited to trade and investment crime and terrorism and human rights Indonesia's democratization after the fall of Soeharto in 1998 triggered massive social and political changes that opened up this diverse and formerly tightly controlled society Law reform was a key driver of Indonesia's transformation and its full effect remains to be seen This book offers clear and detailed explanations of the foundations of Indonesia's legal system in the context of its legal reform and rapid development It offers succinct commentaries on a wide range of issues examining the judicial process the constitution corruption and the court system contract law administrative law foreign investment taxation Islamic law and family law It examines current substantive law and judicial interpretation and presents case studies of how the system operates in practice Written in an accessible and engaging style this book is an essential guide for readers seeking quick and clear answers to questions regarding the law and its application in Indonesia

*Sustainable Building Through The Project Planning Process: The Case of Malaysia* Nor Kalsum Mohd Isa, Anuar Alias, Zulkiflee Abdul Samad, 2017-07-07 This book covers the concept of sustainable development sustainable building development and the planning process of a sustainable building project It offers expert insight into tackling sustainable building projects specifically during the planning process of the project from the conceptual to design stage to bring together project team members in developing sustainable buildings within the time and budget This book includes case studies of a number of sustainable building projects in Malaysia It also features interviews with the sustainable projects key stakeholders as a way to reveal the sustainable project planning process including the impact of the process towards project success It also discusses the issues barriers and suggested relevant strategies to integrate sustainability principles into the project planning process This book is the most complete overview of sustainable building projects development in Malaysia that every member of the building project stakeholders will find invaluable

Millionaire Expat Andrew Hallam, 2017-12-15 Build your strongest ever portfolio from anywhere in the world Millionaire Expat is a handbook for smart investing saving for retirement and building wealth while overseas As a follow up to The Global Expatriate's Guide to Investing this book provides savvy investment advice for everyone no matter where you're from to help you achieve your financial goals Whether you're looking for safety strong growth or a mix of both index funds are the answer Low risk and reliable these are the investments you won't hear about from most advisors Most advisors would rather earn whopping commissions than follow sound financial principles but Warren Buffett and Nobel Prize winners agree that index funds are the best way to achieve market success so who are you ready to trust with your financial future If you want a better advisor this book will show you how to find one if you'd rather go it alone this book gives you index fund strategies to help you invest in the best products for you Learn how to invest for both safety and strong returns Discover just how much retirement will actually cost and how much you should be saving every month Find out where to find

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landmark collection of essays on tax law and policy to celebrate the legacy of Professor Judith Freedman. It focuses on the four areas of taxation scholarship to which she made her most notable contributions: taxation of SMEs and individuals, tax avoidance, tax administration, and taxpayers' rights and procedures. Professor Freedman has been a major driving force behind the development of tax law and policy scholarship not only in the UK but worldwide. The strength and diversity of the contributors to this book highlight the breadth of Professor Freedman's impact within tax scholarship. The list encompasses some of the most renowned taxation experts worldwide; they include lawyers, economists, academics, and practitioners from Britain, Canada, Portugal, Australia, Germany, Italy, Malta, Ireland, and Ukraine.

*Transfer Pricing and Developing Economies*  
Joel Cooper, Randall Fox, Jan Loeprick, Komal Mohindra, 2017-01-05

Recent years have seen unprecedented public scrutiny over the tax practices of Multinational Enterprise (MNE) groups. Tax policy and administration concerning international transactions, aggressive tax planning, and tax avoidance have become an issue of extensive national and international debate in developed and developing countries alike. Within this context, transfer pricing, historically a subject of limited specialist interest, has attained name recognition amongst a broader global audience that is concerned with equitable fiscal policy and sustainable development. Abusive transfer pricing practices are considered to pose major risk to the direct tax base of many countries, and developing countries are particularly vulnerable because corporate tax tends to account for a larger share of their revenue. This handbook is part of the wider WBG engagement in supporting countries with Domestic Resource Mobilization (DRM) by protecting their tax base and aims to cover all relevant aspects that have to be considered when introducing or strengthening transfer pricing regimes. The handbook provides guidance on analytical steps that can be taken to understand a country's potential exposure to inappropriate transfer pricing, transfer mispricing, and outlines the main areas that require attention in the design and implementation of transfer pricing regimes. A discussion of relevant aspects of the legislative process, including the formulation of a transfer pricing policy and the role and content of administrative guidance, is combined with the presentation of country examples on the practical application and implementation of the arm's length principle and on running an effective transfer pricing audit program. Recognizing the importance of transfer pricing regulation and administration for the business environment and investor confidence, this handbook aims to balance the general objective of protecting a country's tax base and raising additional revenue with investment climate considerations wherever appropriate.



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