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Investment Treaties thin capitalization transfer pricing controlled foreign corporation rules shortcomings related to authorities limited manpower international audit and investigation procedures the BRICS approach to residence and mandatory and binding arbitration and the BRICS approach to shaping the developing world's international tax system Notably the author personally conducted interviews with senior international representatives of the BRICS tax authorities as well as with leading BRICS academics and practitioners Tax cases together with human rights and investment cases and administrative guidelines in all 11 countries are also included in the analysis The study concludes with recommendations for improving each of the 11 countries tax law and procedures especially in the area of dispute resolution The author's goal is to extend the existing body of knowledge of the BRICS international tax laws in order to assist in developing an understanding of the BRICS approach to dealing with evasion and avoidance an approach which facilitates both outbound and inbound FDI simplifies tax authority administration and establishes a basis for resolving international disputes which is compatible with sovereignty In achieving this objective the author has produced a major work that is of immeasurable value to tax advisers government and governance officials academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities

OECD Economic Surveys: Malaysia 2016 Economic Assessment

OECD, 2016-11-11 This 2016 OECD Economic Survey of Malaysia examines recent economic developments policies and prospects The special chapters cover Productivity and Inclusive Growth [China's Rise In Mainland Asean: Regional Evidence And Local Responses](#) Suthiphand Chirathivat, Buddhagarn Rutchatorn, Wasutadon Nakawiroj, 2020-09-28 In today's rapid rise and expansion of China's influence all around the world and in ASEAN during the past two decades there has been an increasing awareness of various countries and regions adjusting themselves to the new trends both in terms of opportunities and risks alike This has become necessary due to the rapid changes in many aspects political landscapes economic issues as well as social and cultural considerations This book China's Rise in Mainland ASEAN Regional Evidence and Local Responses provides timely insights on some of the latest issues pertaining to ASEAN and China rapidly shifting interactions and upcoming geostrategic challenges ASEAN can be said to be undergoing a new era with China becoming more intertwined and involved with the ASEAN region than ever before The complexity of the regional dynamics means that this phenomenon cannot be captured with a single narrative or discipline of study In addressing the matters at hand this book sets out to examine and provide deeper understandings on the regional implications and local responses from ASEAN countries and from the perspective of the region as a whole The underlying rationale is that adequate understanding on the matters involved in this new ASEAN China era will help to encourage better and mutually beneficial relationships between both sides The analysis of this book will be categorized into four main themes 1 The Big Picture concerning China's policies strategies and diplomatic stances 2 Implications and Responses dealing with how ASEAN members react and respond to China's actions and regional influence 3 Perspectives on Trade Investment and External Debt which handles the economic

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