

Download Basic International Taxation

U.S. taxation extends to two fundamental types of international transaction classes: (1) investments or trade or business of U.S. persons offshore or outside the U.S. (outbound transactions); and (2) investments or trade or business of foreign persons in onshore or in the United States (inbound transactions). Basic International Taxation provides a uniquely comprehensive overview of the basic principles of international taxation and considers them in the context of practical planning guidance. The analysis of the application of these principles is supported by a detailed review of current international tax practices. Basic International Taxation provides a uniquely comprehensive overview of the basic principles of international taxation and considers them in the context of practical planning guidance. The analysis of the application of these principles is supported by a detailed review of current international tax practices. Basic international taxation. [Roy Rohatgi] -- This book provides a comprehensive overview of the basic principles of international taxation and considers these in the context of practical planning guidance.