TAXMANN®'S

Principles of International Tax Planning

Rohit Gupta B.Com. Hons., FCA, LL.B

CONTENTS

		PAGE
About the Author		1-5
Acknowledgement		1-7
Preface		1-9
CHAPTER 1	OVERVIEW OF INTERNATIONAL TAXATION	1
CHAPTER 2 :	INTERNATIONAL TAX PLANNING, AVOIDANCE AND EVASION	16
CHAPTER 3	INTERNATIONAL TAX PLANNING - STRATEGIES AND GOALS	33
CHAPTER 4	FORMS OF BUSINESS ENTITIES & PERMA- NENT ESTABLISHMENT CONCEPT	54
CHAPTER 5	OFFSHORE HOLDING COMPANIES AND TAX PLANNING	78
CHAPTER 6	OFFSHORE BRANCH AND SUBSIDIARY STRUCTURES - PLANNING ISSUES	97
CHAPTER 7	OFFSHORE FINANCING AND TAX PLANNING	108
CHAPTER 8	DERIVATIVE INSTRUMENTS	178
CHAPTER 9	INTELLECTUAL PROPERTY MANAGEMENT	190
CHAPTER 10	TAX EFFICIENT SUPPLY CHAIN MANAGEMENT	211
CHAPTER 11	GLOBAL MOBILITY AND TAX PLANNING	252
CHAPTER 12	TAX HAVENS AND OFFSHORE STRUCTURES	269
CHAPTER 13	INTERNATIONAL TAX PRACTICES: CASE STUDIES	289
CHAPTER 14	TRANSFER PRICING	310
CHAPTER 15	ANTI-AVOIDANCE RULES	328
REFERENCES		363

APPENDICES

APPENDIX 1OECD MODEL CONVENTIONAPPENDIX 2UN MODEL TAX CONVENTION