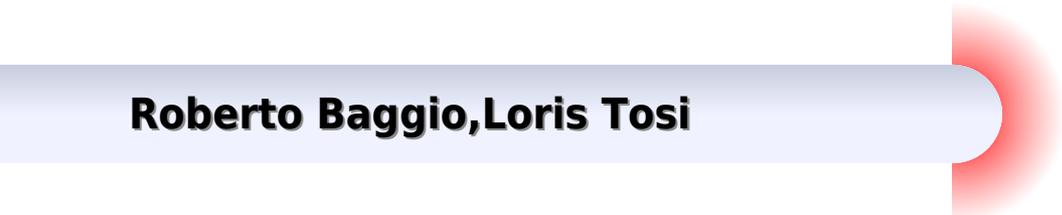


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E Alert Customs And International Taxation

Roberto Baggio, Loris Tosi



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deduction of interest courts dealing with tax matters and effects of tax treaties In addition to the updating of the entire book several new topics including the treatment of hybrid mismatch arrangements Pillar One the 15% Pillar Two Global Minimum Tax and digital services taxes have been added This new edition of a classic source of information and analysis for students professors researchers tax practitioners and tax policy officials on the different ways that countries design their income tax systems will be widely welcomed by the international tax community

Modern Tools for Fraud Detection: Insights from the V4 and Ukraine Iryna Chuy, Vilmos Lakatos, Piotr Luty, 2025-05-22 This book highlights the lessons learned from the V4 countries and Ukraine offering a comparative perspective on regulatory frameworks enforcement mechanisms and technological advancements in fraud detection Each chapter examines a specific aspect of fraud detection offering theoretical insights empirical research and case studies that illustrate both the challenges and best practices in combating fraudulent activities Chapter 1 explores the role of artificial intelligence AI in tax fraud detection Chapter 2 investigates tax security and its vulnerabilities In Chapter 3 the author focuses on occupational fraud a major issue affecting both private and public sectors Chapter 4 scrutinizes creative accounting practices a deceitful technique used by businesses to manipulate financial statements Chapter 5 studies Ukraine's regulatory framework the war's effects on financial reporting and the barriers to achieving accounting transparency In Chapter 6 the author addresses the controversial issue of bank account blocking by tax authorities Chapters 7 and 8 explore VAT fraud particularly carousel fraud one of the most damaging types of tax fraud in the EU Chapter 9 shifts the focus to corporate anti corruption efforts through non financial reporting Chapter 10 provides recommendations for fighting corruption CIT fraud PIT fraud VAT fraud money laundering and using AI and modern tools for preventing fraud By bringing together academic research policy analysis and real world case studies this book aims to bridge the gap between theory and practice in fraud detection

U.S. International Taxation, 1997 **The Journal of International Taxation**, 1999 **Periodicals in Print, Australia, New Zealand & the South Pacific**, 1996 Federal Register, 2005 **Tax Justice and Global Inequality** Krishen Mehta, Esther Shubert, Erika Dayle Siu, 2020-10-29 In the wake of the Panama Papers scandal and similar leaks tax havens are now firmly in the spotlight Today roughly half of all global trade still passes through tax haven jurisdictions costing millions in lost revenue to countries around the world Such practices affect all of us but are most keenly felt by poorer people in developing countries where unfair tax practices have become a major obstacle to development and which have allowed multinational corporations to continue to exploit developing economies This collection argues that for developing countries to achieve social justice and lasting prosperity they must take control of their own tax destinies and that this will also be crucial to achieving the Sustainable Development Goals Covering such topics as natural resource management representation in global tax institutions and effective strategies for building and protecting tax bases the collection brings together expertise from a variety of countries and disciplines It explores the options available to developing countries and provides a basis for concerted action by tax

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