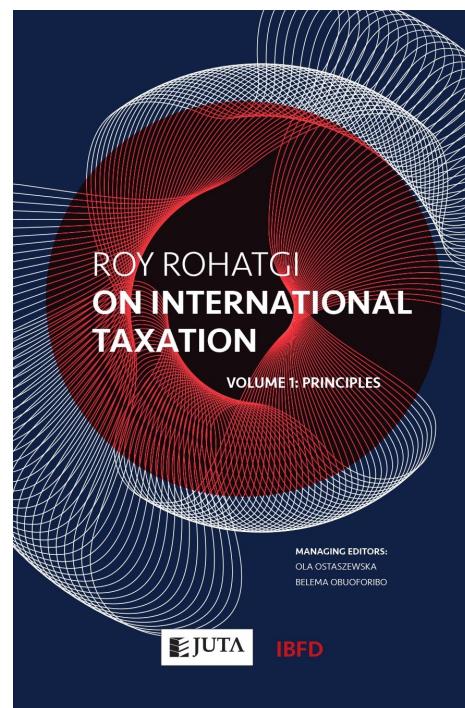


Roy Rohatgi on International Taxation (Volume 1: Principles)

Edition: 1st Edition
Publication date: 2020
Author/Editors: Ostaszewska, O Obuoforibo, B
ISBN: 9781485135654
Format: Soft Cover
Number of Pages: 492
Retail price: R2,063.00 (incl. VAT, excl. delivery.)
Website Link: juta.co.za/pdf/28343/



About this Publication:

Co-published by IBFD and Juta

Roy Rohatgi on International Taxation is an introductory text for practitioners and students of international tax law. For many years, this two-volume title has enjoyed a reputation as one of the leading handbooks in this complex area of taxation.

With the latest rewrite of this seminal work, the authors provide in-depth treatment of the key topics in international tax, building up from detailed explanation of the basic concepts, all the way to solid analysis of the complex transactional issues.

Volume 1, Principles, lays the foundation for this two-volume set. It examines international taxation through the prism of domestic law, explaining the conflicts of laws that give rise to issues seeking resolution in the international arena. This volume also introduces the reader to the world of tax treaties, crucially focusing on income and capital tax treaties, as well as on the main treaties that concern the administration and collection of taxes in the international sphere. In its analysis of income and capital tax treaties, this book takes the OECD Model Convention as the starting point and enriches the discussion with examples from real-life treaties, as well as by contrasting provisions from other Model treaties. The book is rounded out by a generous analysis of jurisprudence from all over the world. What the reader gets is a thoroughly researched handbook, explaining the key principles of international taxation, buttressed with real-world practice and written with practical application in mind.

This volume is one of the first authoritative works to include analysis of the provisions of the updated OECD Model Convention (2017) and UN Model Convention (2017).

Key benefits:

- A one-stop source for in-depth discussions on domestic tax systems and international double taxation topics. It covers a wide range of topics within the sphere of domestic and international taxation, all the different model conventions that are in place, as well as the interaction between these conventions, the different types of agreements and treaties and their roles.
- On a more practical level, it provides clarity on, inter alia, 'residence', 'place of effective

international levels. It covers the passive income topics such as dividends and royalties, as well as taxation of immovable property and capital gains tax.

- It is a relevant and comprehensive research tool covering not only all the older conventions and treaties, but also the more recent ones, ie the OECD multilateral instrument (MLI) and its application and challenges. Further useful topics are the mutual agreement procedure (MAP), the role of the OECD commentaries, the interaction between domestic law and international treaties and dispute resolution practices.

Contributors:

Sophia Akhtar, Vanessa Arruda Ferreira, Victor Chew, Wooje Choi, Giulia Gallo, Francesco De Lillo, Neha Mohan, Belema Obuoforibo, Ola Ostaszewska, Rachel Saw, Ruxandra Vlasceanu.

Contents Include:

Part 1: Domestic Tax Systems and International Double Taxation

- Chapter 1: Introduction
- Chapter 2: How Double Taxation Arises – The Role of Domestic Tax Systems
- Chapter 3: Double Taxation Relief
- Chapter 4: Tax Treaties and Their Role in International Taxation

Part 2: Cross-Border Taxation and International Conventions

- Chapter 5: Model Conventions
- Chapter 6: Multilateral Tax Agreements
- Chapter 7: Treaties on Administrative Assistance

Part 3: Income and Capital Tax Treaties

- Chapter 8: Structure of Tax Treaties
- Chapter 9: Scope of Tax Treaties – Persons Covered, Taxes Covered
- Chapter 10: Residence
- Chapter 11: Active Income of Companies
- Chapter 12: Active Income of Individuals
- Chapter 13: Passive Income
- Chapter 14: Taxation of Income from Immovable Property
- Chapter 15: Capital Gains
- Chapter 16: Other Distributive Rules
- Chapter 17: Methods for Elimination of Double Taxation
- Chapter 18: Entitlement to Treaty Benefits
- Chapter 19: Prohibition of Discrimination
- Chapter 20: Administrative Provisions

Part 4: Interpretation and Application of Tax Treaties

- Chapter 21: The Vienna Convention on the Law of Treaties
- Chapter 22: Role of the OECD Commentaries
- Chapter 23: The Role of the OECD Multilateral Instrument
- Chapter 25: Lifecycle of Tax Treaties
- Chapter 26: Tax Treaties and Dispute Resolution

Of Interest and Benefit to:

- Tax practitioners
- Lawyers and students of domestic and international tax law