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Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings Fifth Edition Edited by Peter H. Blessing and Ansgar A. Simon About the editors: Peter H. Blessing is Associate Chief Counsel, International, at the Office of Chief Counsel of the Internal Revenue Service. Before his appointment in April 2019, he was the head of cross-border corporate transactions in KPMG's Washington National Tax group. He is a member of Washington National Tax practice of KPMG LLP. His practice involves transactional, advisory and controversy matters, generally in a cross-border context. Peter obtained his LL.M. Taxation from New York University School of Law and has also earned degrees from Princeton University and Columbia Law School. Ansgar A. Simon heads the transactional tax practice of Covington & Burling LLP in New York. His broad-based transactional tax practice covers mergers and acquisitions, corporate restructuring transactions, divestitures, spin-offs, and joint ventures, as well as the financing of such transactions, generally in a cross-border context. Ansgar received his degree in law from Stanford Law School and a PhD in philosophy from the University of California, Los Angeles. About the book: Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings is a practical overview of key tax aspects of international transactions that have general applications, followed by twenty detailed country profiles. Transactional tax planning always is of critical importance to sound deal making. In the international arena, cross-border mergers and acquisitions continue to proliferate as companies seek to maximize global market opportunities. Whether the transaction be strategic or opportunistic, transformational or conventional expansion, third party or internal value-enhancing restructuring, it is crucial for management and counsel to develop a working knowledge of the salient features of the relevant tax law in a broad range of global jurisdictions. This book, now in its fifth edition, distills knowledge of the tax aspects involved in such transactions across international borders. What's in this book: This book considers each jurisdiction's handling of areas of concern in international tax planning such as: • entity classification; • structuring taxable transactions; • structuring tax-free transactions (both in domestic and cross-border transactions); • loss planning; • IP planning; • compensation arrangements; • acquisition financing; • joint venture planning; • value added tax issues; and • tax treaty usage. The experts in each country suggest solutions designed to maximize effective

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Financial Institutions and Markets focuses on the operation of Australia's financial system. Thoroughly updated, this eighth edition retains the structure of the seventh edition, examining the financial system's three main functions: settlement, flow-of-funds and risk transfer. The book provides a comprehensive and comprehensible integrated account of the activities of Australia's financial institutions and markets – and their instruments – including the major capital and foreign exchange markets, and the markets for derivatives. This new edition is complemented by digital resources on the MindTap online platform - also enabling flipped delivery of the content, expanded learning objectives, and updated case studies and research to cover recent events such as Brexit. Premium online teaching and learning tools are available to purchase on the MindTap platform Learn more about the online tools cengage.com.au/learning-solutions

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