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Mark Horsley



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International Taxation of Energy Production and Distribution John Abrahamson, 2018-04-20 Energy is a major global industry with rapid ongoing changes in areas such as carbon taxes emissions trading regimes and the development of renewable energy The cross border nature of the industry calls for the thorough expert and up to date analysis provided in this timely and practical book Taking a down to earth problem solving approach to policy and practice in the field worldwide the author focuses on the international tax framework and the tax regimes in leading energy producing and consuming countries The book introduces and analyses significant international tax issues related to energy production and distribution extending from the tax regime in the country where the oil gas or coal exploration and production activities are located through to cross border transportation using pipelines tankers and bulk carriers to the taxation of power stations and electricity transmission and distribution networks The taxation issues covered include the following upstream oil and gas and mining taxes incentives for renewable energy carbon taxes and emission trading regimes dividend interest and royalty flows foreign tax credits permanent establishments mergers and acquisitions taxation issues for derivatives and hedging transfer pricing regional purchasing marketing service and intangible property structures free trade agreements and customs unions dispute resolution and tax administration and risk management Detailed updates are included on the most recent international tax developments affecting the energy industry including the

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Advances in Taxation John Hasseldine, 2020-12-09 This volume explores the latest issues in tax and taxation theory including empirical studies using research methods from different institutional settings and contexts It is essential reading for anyone interested in tax policy and its impact in practice

The Dark Side of Prosperity Mark Horsley, 2016-03-09 This book offers a critical analysis of consumer credit markets and the growth of outstanding debt presenting in depth interview material to explore the phenomenon of mass indebtedness through the life trajectories of self identified debtors struggling with the pressures of owing money A rich and original qualitative study of the close relationship between financial capitalism consumer aspirations social exclusion and the proliferation of personal indebtedness The Dark Side of Prosperity examines questions of social identity subjectivity and consumer motivation in close connection with the socio cultural ideals of an enjoyment society that binds the value of the lives of individuals to the endless acquisition and disposal of pecuniary resources and lifestyle symbols Critically engaging with the work of Giddens Beck and Bauman this volume draws on the thought of contemporary philosophers including Zizek Badiou and Rancière to consider the possibility that the expansion of outstanding consumer credit despite its many consequences may be integral to the construction of social identity in a radically indeterminate and increasingly divided society A ground breaking work of critical social research this book will appeal to scholars of social theory contemporary philosophy and political and economic sociology as well as those with interests in consumer credit and cultures of indebtedness

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- Chapter 4: Us Master Tax Guide 2012 Pwc in Specific Contexts
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