

**“The ability to learn faster than your competitors may be the only sustainable competitive advantage”**

*Peter Senge*



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## Asia Tax Planning and Compliance



### **Description:**

Asia Tax Planning and Compliance commentary-based research tool is an essential reference for regional tax professionals requiring in-depth tax information to make investment decisions and oversee tax compliance matters in Asia. It focuses on both tax compliance and tax planning across 11 countries region: China, Hong Kong, India, Indonesia, Japan, Korea, Malaysia, Philippines, Singapore, Taiwan and Thailand.

### **Key features:**

- Provides an overview of the tax system, corporate tax, personal tax and other taxes
- Expert commentary on the Tax Authority's interpretation and practice notes provides a clear and in-depth understanding of the various regions' tax environments
- Identifies key issues which tax directors and foreign investors need to focus on in each country in order to ensure optimal returns and minimal liabilities
- Law references help readers refer to relevant legislation
- Highlights on recent tax changes are provided
- Includes comprehensive topical index, section finding list and case table
- Includes tables of tax rates and filing dates for easy reference

### **Topics covered:**

- Introduction to tax planning in Asia
- Overview of investment framework
- Overview of corporate income tax
- Overview of personal income tax
- Other taxes
- Tax incentives
- Dealings with tax laws in the Jurisdiction
- The tax compliance environment
- The role of rulings
- Issues in tax deductibility
- Taxable presence
- Planning for an inbound investment
- Taxation of service/management fee
- Tax planning for the outbound investor
- Transfer pricing in the Jurisdiction
- Treasury management
- Derivatives
- Practical issues with the use of tax treaties
- The use of the jurisdiction in international tax planning
- CFC planning
- Mergers and acquisitions
- Expatriate tax planning
- Tax issues for directors
- Issues with stock options
- Issues in anti-avoidance
- Trends in taxation

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EN

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***Your annual subscription includes:***

- 1 single-user licence or 12 loose-leaf print volumes
- Approximately 7 updates a year (each country is updated approximately 3 times a year)
- Monthly Tax & Accounting Briefing e-newsletter

***Authored/Updated by:***

China: King & Wood (current authors), Lehman Lee & Xu (original authors)  
Hong Kong: Baker & McKenzie  
India: Ernst & Young Private Limited, India  
Indonesia: Wimbanu WTdyatmoko (Hadiputranto, Hadinoto & Partners)  
Japan: Todd M. Landau (PwC, New York)  
Korea: Hoil Yoon (Yoon Yang Kim Shin & Yu)  
Malaysia: Adeline Wong (Wong & Partners)  
Philippines: Quisumbing Torres Law Offices (from 2005), KPMG Laya Mananghaya, (original authors)  
Singapore: David Sandison (PwC, Singapore)  
Taiwan: Michael Wong (Baker & McKenzie)  
Thailand: Piphob Veraphong (Law Alliance), Thanasak Chanyapoon (Law Alliance), Prangtip Anantavipat (Law Alliance), Tom O'Shea

***Related resources include:***

- Worldwide Tax Rates and Answers
- International Tax Treaty Expert
- Master Tax Guide Series

## Tax Solution Finder – Master & Tax Solution Finder – Concise (Australian)



### **Description:**

Incorporating the online Master Tax, CST and Superannuation guides as well as important source materials, the Tax Solution Finder - Master searches through key information sources providing you with more targeted search results, saving you time. In turn, the Tax Solution Finder - Concise incorporates the Australian Income Tax Guide, Tax Navigator for Business, Master Tax Guide, Australian Capital Gains Planner and other important source materials.

### **Key features:**

- Saves valuable time as the targeted searches allow you to quickly find relevant search results and filter out irrelevant hits so you find the right solution instantly every time
- Access to the online search tool provides you with up-to-date and immediately available information as it taps into several major, regularly updated CCH information services
- Provides clear and practical explanations to answer difficult tax queries instantly.

### **Your annual subscription includes:**

- 1 single-user online license to the following:

#### **Tax Solution Finder - Master:**

- WAMTG - Premium Australian Master Tax Guide
- AMGST - Online Australian Master GST Guide
- WAMSG - Online Australian Master Super Guide
- WATW - CCH Tax Week
- WATL - Australian Income Tax Legislation
- WATRU - Income Tax Rulings
- WAGST - GST Guide (rulings & legislation only)
- ATO Interpretive Decisions

#### **Tax Solution Finder - Concise:**

- WATG - Australian Income Tax Guide
- WAMTG - Premium Australian Master Tax Guide
- ATNB1 - Tax Navigator for Business
- WACAP - Capital Gains Tax Planner
- AMGST - Online Australian Master GST Guide
- WAMSG - Online Australian Master Super Guide
- WAFB - FBT for Employers
- WATW-CCH Tax Week
- WATL - Australian Income Tax Legislation
- WATRU - Income Tax Rulings
- WAGST - GST Guide (rulings & legislation only)
- ATO Interpretive Decisions

### **Authored/Updated by:**

CCH's editors of tax accountants, lawyers and consultants

### **Related resources include:**

- Master Tax Guide Series
- CCH International Tax Treaty Expert Library

Available as:



Product code: WTSFM / WTSFC

## Accounting Research Manager™ (US)



### Description:

Accounting Research Manager™(US) is the most timely and comprehensive US and international financial reporting online database, providing easy access to objective and insightful accounting, auditing, governmental and SEC information. It provides essential industry leading interpretations and analysis. Interpretive guidance written by experts in the field helps you understand and comply with rapidly changing accounting, auditing, governmental and SEC standards

### Key features:

- Reduce the amount of time spent on conducting accounting and auditing research while enhancing the quality of your results
- Find insightful interpretations on GAAP, GAAS and Securities and Exchange Commission rules
- Keep up-to-date on current accounting, SEC, auditing and government projects that may affect your company
- Minimize research time with easy-to-navigate features including extensive quick links' to the most used resources in the database such as authoritative literature and interpretations, online help and more
- Content experts translate technical information into plain English that's easy to comprehend. Numerous helpful interpretations clearly lay out what the accounting and financial reporting rules mean from your perspective
- ARM Daily News, Weekly Summary e-mails and What's New Checklist keep you informed of newly released authoritative literature, new deliberations of current financial reporting projects and need-to-know trends
- Prepare for problem-free audits using the best-selling GAAS Practice Manual, Audit Procedures, Compilations & Reviews, GAAS Update Service, CPA's Guide to Effective Engagement Letters and CPA's Guide to Management Letter Comments

### Topics covered:

- FASB Statements, Interpretations, Staff Positions, Technical Bulletins and Staff Implementation Guides, together with historical Accounting Research Bulletins and APB Opinions
- AICPA Professional Standards, Statements of Position, Audit and Accounting Guides, Practice Bulletins, Accounting Interpretations and Issues Papers
- SEC financial reporting related Rules and Regulations, Staff Accounting Bulletins, Financial Reporting Releases, Staff Legal Bulletins, Staff Speeches and much more
- EITF Abstracts, Minutes and Issues Summaries
- PCAOB Rules and Regulations (proposed and final)
- IASB International Accounting Standards/International Financial Reporting Standards and SIC/IFRIC Interpretations
- Internal Controls Library
- GASB Statements, Interpretations, Technical Bulletins, Staff Implementation Guides and related proposal-stage literature
- GAO Government Auditing Standards and Financial Audit Manual
- OMB Circulars and Compliance Supplements

### Your annual subscription include:

- 1 single-user online-user license
- Weekly summary e-newsletter
- Daily updates
- ARM Daily e-news

### Authored/Updated by:

CCH Editors

### Related resources include:

- CCH International Tax Treaty Expert Library

Available as:



Product code: ARM

## Worldwide Business Tax Guide



### **Description:**

The CCH Worldwide Business Tax Guide is your essential cross-border tax resource, written by Horwath International tax experts in each country. Developed for tax professionals by tax professionals, the CCH Worldwide Business Tax Guide (and its predecessor International Tax Planning - Corporations) have been used by tax specialists around the world for over 20 years. Get the information you need to confidently brief your international tax consultant.

### **Key features:**

This online commentary research tool enables busy tax professionals to understand cross-border and business issues before engaging foreign tax advice.

- Comprehensive coverage of the tax system and business environment in 47 countries
- "Snapshots" that provide essential tax facts on local tax systems, conveniently located at the beginning of each country chapter
- All forms of doing business covered for each country, eg limited and unlimited liability companies, partnerships, trusts, sole proprietorships, etc
- References provided to relevant codes, laws, guidance, etc
- Consistent treatment of topics across countries, allowing for quick and easy comparison

### **Content includes:**

- 47 countries currently covered:  
Argentina, Australia, Austria, Belgium, Brazil, Canada, China, Cyprus, the Czech Republic, Denmark, Egypt, Finland, France, Germany, Greece, Hong Kong, Hungary, India, Indonesia, Ireland (Republic of), Israel, Italy, Japan, Korea (Republic of), Luxembourg, Malaysia, Mexico, The Netherlands, New Zealand, Norway, Papua New Guinea, Philippines, Poland, Portugal, Romania, Russian Federation, Singapore, South Africa, Spain, Sweden, Switzerland, Taiwan, Thailand, Turkey, United Kingdom, United States of America and Venezuela, with the aim of regularly adding new countries

### **Topics covered:**

- Forms of doing business
- Complete outline of the tax system, including payment dates, advance ruling system and audits
- Special deductions, exemptions and incentives
- Direct and indirect taxes
- Capital gains
- Local taxes
- Treatment of losses
- Depreciation
- Group consolidation rules
- Treatment of dividends and interest
- Reduction of capital
- Transfer pricing
- Alternative financing instruments
- Foreign exchange transactions
- Tax treaty planning
- Inbound and outbound considerations
- Exchange controls
- Controlled foreign company rules
- Thin capitalization restrictions
- Specific rules affecting non-residents

### **Your annual subscription includes:**

- 1 single-user online licence or 1 loose-leaf print volumes
- 12 updates a year (Online) / 4 updates a year (Print)

### **Authored/Updated by:**

Horwath International, CCH Editors

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Product code: WB TG

## CCH® International Tax Treaty Expert Library™



### Description:

The CCH® International Tax Treaty Expert Library™ provides tax practitioners with tools to help get quick answers to international tax questions. It includes a continuously updated, vast collection of over 7100 international tax treaties-related primary source materials from around the world, and an easy-to-use practice tool for quick access to important tax rate information within these treaties. It provides you with everything you'll need to find fast, accurate answers — comprehensive and analytical treaties and commentary from world-renowned tax experts, the full text of primary source documents (all available in English), and practice tools to help you quickly access key global withholding rates.

All content within the CCH® International Tax Treaty Expert Library™ is integrated to enhance your workflow, so you'll toggle easily between leading international treaties and commentary, CCH's superior content and primary source materials.

### Key features:

- Gain access to a continuously updated authoritative collection of thousands of tax treaties, treaty-related documents and related primary source materials to support your decisions
- Analytical, practical content on distinct topic areas are written by leading international tax experts to provide critical insights
- Integrated content allows you to move seamlessly between basic research and more in-depth source material and analytical review
- A comprehensive support tool allows you to quickly locate facts, figures and withholding tax rates, and quick comparative analysis — with direct links to in-depth research content

### Topics covered:

#### 1. Treaties and primary source material

The library includes a collection of thousands of tax treaties and treaty-related documents from around the world, featuring:

- English text of worldwide tax treaties, agreements, relevant diplomatic notes, protocols and other amending documents
- Amended versions of treaties fully annotated to enable a complete reading of a treaty and all amending language in one document as of a particular point in time
- World Tax Treaties
- Income Tax Treaties
- Estate and Gift Tax Treaties
- Shipping and Air Transport Agreements
- Exchange of Information Agreements
- Model Tax Treaties
- OECD Model Treaties
- UN Model Treaties
- US Model Treaties
- OECD Commentaries

#### 2. Analytical works and treaties

##### **Klaus Vogel on Double Taxation Conventions, 3rd Edition By Professor Klaus Vogel, University of Munich**

This encyclopedic treatise on double taxation conventions is used by lawyers, tax advisors and scholars around the world. This definitive analytical treatise for international tax treaty analysis includes commentaries on the OECD, UN and U.S. Model Conventions for the avoidance of double taxation of income and capital, and explanations of double taxation conventions and the legal issues raised by

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them. Also included is an explanation of German tax treaties and how they differ from the model provisions.

**International Taxation, U.S. Taxation of Foreign Persons & Foreign Income By Professor Joseph Lsenbergh**

An all-inclusive, easy-to-comprehend analysis that provides you with practical domestic and foreign-based tax strategies you can utilize immediately. Covers both inbound and outbound transactions and provides clear strategies for dealing with such issues as international transfer pricing, tax havens, treaty shopping, international reorganizations under IRC. 367, earnings stripping, and more.

**The Compatibility of Anti-Abuse Provisions in Tax Treaties with EC Law Edited by P.H. Essers, G.J. De Bond and E.C. Kemmeren**

This study on how anti-abuse provisions in tax treaties conflict with EC (European Community) law discusses the impact of the EC and EC law on taxation, EC law from the perspectives of Austria, France, Germany, Italy, the Netherlands, Spain and the United Kingdom, and the compatibility with EC law of other anti-abuse clauses.

**The Impact of Community Law on Tax Treaties — Issues and Solutions By Pasquale Pistone**

Provides expert commentary on 27 leading tax cases from the European Court of Justice, from *Avoir fiscal* (1986) to *Hoechst & Metallgesellschaft* (2001), clearly explaining the legal framework built by these cases and the repercussions on national, community and international tax law and practice.

**The 1996 United States Model Income Tax Convention: Analysis, Commentary and Comparison**

**By Richard Doernberg and Kees van Raad**

This reference provides an article-by article, paragraph-by-paragraph analysis of the 1996 U.S. Model Tax Convention.

***3. International Tax Treaty Withholding Rate Decision Support Tool This integrated, decision-support work tool is designed to simplify the process of researching tax treaties productively:***

- Provides quick look-ups of tax treaty withholding rates in many countries, including key OECD and other countries
- Adopts a table presentation format, which allows you to quickly compare rates in different countries
- Includes detailed footnotes, providing guidance on how to apply the rates
- Links from rates to specific treaties provide you with more in-depth analysis when needed
- Allows you to easily download rates to your workstation

***Your annual subscription includes:***

- 1 single-user online licence
- Monthly update

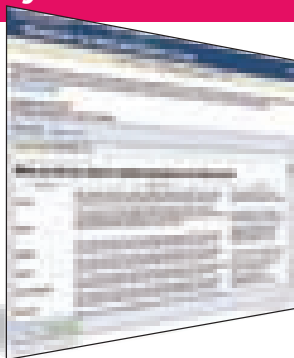
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***Related resources include:***

- Asia Tax Planning and Compliance
- Worldwide Tax Rates and Answers
- Master Tax Guide Series

## Worldwide Tax Rates & Answers and Global Daily Tax News



### **Description:**

Worldwide Tax Rates and Answers libraries are innovative tax compliance and research solutions that provide you with immediate access to real-time, country-specific, national and local tax rates, as well as current forms and instructions in English for 90 countries.

To ensure you're up-to-date with the latest news developments around the world, subscribe to Global Daily Tax News which offers daily customized country-specific national and local tax and business news updates, covering topics like tax rates, corporate income tax, transfer pricing, withholding tax and much more!

### **Key features:**

- **Current** - All tax rates are updated on a real-time basis. Legislation, forms and instructions are updated on a monthly basis to ensure you're up-to-date with the latest information. Plus, Global Daily Tax News provides customized news updates in English for countries around the world.
- **Reliable** - Expert in-country tax practitioners/authors are available to answer your questions about any material provided.
- **Complete** - You'll have fast access to the most current, comprehensive collection of national and local rates, tax forms and instructions, official citations, along with links to relevant websites and other key practice aids,
- **Easy-to-Use** - All country data is organized in the same way, and uses Smart Chart1 technology for easy country-by-country comparisons.
- **Authoritative** - Tracking of tax legislation in each country keeps you informed of prospective tax rates to assist your planning and provision work.

### **Content includes:**

- **Asia Pacific:** Australia, Bangladesh, Brunei, China, Hong Kong, India, Indonesia, Japan, Malaysia, New Zealand, Pakistan, The Philippines, Singapore, South Korea, Taiwan, Thailand, Vietnam
- **Middle East and Africa:** Algeria, Bahrain, Botswana, Dubai (UAE), Egypt, Ethiopia, Iraq, Israel, Kuwait, Morocco, Nigeria, Oman, Qatar, Saudi Arabia, South Africa, Tunisia
- **Emerging Markets:** Argentina, Brazil, Chile, China, India, Israel, Mexico, Russia, South Africa, South Korea, Taiwan, Vietnam
- **The Americas:** Argentina, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Mexico, Panama, Peru, U.S., Uruguay, Venezuela
- **Europe:** Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Switzerland, United Kingdom
- **Central and Eastern Europe:** Armenia, Azerbaijan, Bosnia-Herzegovina, Croatia, Georgia, Kazakhstan, Montenegro, Norway, Russia, Serbia, Turkey, Ukraine, Uzbekistan

### **Your annual subscription includes:**

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### **Authored/Updated by:**

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### **Related resources include:**

- Master Tax Guide Series
- CCH International Tax Treaty Expert Library
- Asia Tax Planning and Compliance

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