

Literaturüberblick Australien

Autor	Titel	Fundstelle
Anderson, Philip/Heath, Melissa	Transfer Pricing When Losses Arise	ITPJ 2002, S. 155-160
Andresen, Ulf	Kommissionärsstrukturen als Vertriebsmodell in Australien	IWB Nr. 3/2003 Fach 9 Australien Gruppe 2 S. 191-204
Andrew, Michael/Orow, Nabil	Tax Issues – Financing the Acquisition and Expansion of Businesses	Asia-Pacific Tax Bulletin 1999, S. 114-126
Barkoczy, Stephen	Tax Expenditure Programs for Promoting Venture Capital Investment in Australia	BIFD 2003, S. 412-421
Capito, Alf/Hadassin, Mark	New Thin Capitalization Rules	ITPJ 2002, S. 81-85
Carmody, Michael	The Challenges for Tax Administration in Managing Compliance in the Large Business Segment: Australia's Experience	BIFD 2003, S. 328-345
Chang, Jason	Australia's Controlled Foreign Company Regime	BIFD 2003, S. 456-469
Deutsch, Robert/Rogers, Wayne	Australia's Tax Consolidation Regime: Practical Planning Issues	BIFD 2003, S. 368-379
Dirkis, Michael	Australia's Residency Rules for Companies and Partnerships	BIFD 2003, S. 405-411
Evans, Chris	Capital Gains Taxation in Australia: Recent Developments Affecting the Corporate Sector	BIFD 2003, S. 358-367
Fullerton, Ian	Development of Australia's Income Tax Rules for Outward Investment	BIFD 2003, S. 442-450
Glomb, Kerstin	Australien: Überblick zum materiellen und formellen Erbrecht	ZEV 2004, S. 371-374

Autor	Titel	Fundstelle
Hamilton, Roger	Tax Consequences for Inbound and Outbound Expatriates in Australia	BIFD 2003, S. 451-455
Hill, Graham	The Interpretation of Double Taxation Agreements – the Australian Experience	BIFD 2003, S. 320-327
Joseph, Anton	International Tax Reform: Changes Affecting the Taxation of CFCs and Dividends	DFI 2004, S. 267-278
Joseph, Anton	Overview of GST	Asia-Pacific Tax Bulletin 2004, S. 35-52
Joseph, Anton	The Taxation of Individuals	Asia-Pacific Tax Bulletin 2003, S. 303-318
Krever, Richard/O'Connell, Ann	Company and Tax Law Aspects of Corporate Takeovers	BIFD 1998, S. 202-216
Krever, Richard/O'Connell, Ann	Share Buy-Backs by Listed Companies from Individual Minority Shareholders: Australia	In: Share Buy-Backs by Listed Companies from Individual Minority Shareholders, hrsg. v. Betten, R., Amsterdam 2002, S. 13-45
McMahon, Peter/Edmundson, Peter	GST and Cross-Border Investments	BIFD 2003, S. 389-396
Norman, Peter	Australia's Recent Tax Treaties and Protocols	BIFD 2003, S. 397-404
O'Connell, Ann	Retirement Income Policy and the Taxation of Superannuation in Australia	BIFD 2003, S. 431-441
O'Sullivan, Tom	Australia's Dividend Imputation System: New Rules but Similar Outcomes	TNI 2003, S. 319-327
Tadmore, Niv	Aspects of Electronic Commerce Taxation in Australia	BIFD 2003, S. 422-430
Taylor, John	The James Hardie Restructuring and Review of Australia's International Taxation Arrangements	BIFD 2004, S. 118-132
Taylor, John	Development of and Prospects for Corporate-Shareholder Taxation in Australia	BIFD 2003, S. 346-357

Autor	Titel	Fundstelle
Taylor, John	Approximating Capital-Export Neutrality in Imputation Systems: Proposal for a Limited Exemption Approach	BIFD 2003, S. 135-145
Wachtel, Michael	Australia's New Thin Capitalization Regime	BIFD 2003, S. 380-388

WWW.TAXATION.DE

