Principles of International Taxation

Principles of International Taxation is a comprehensive guide to the principles and practice of international taxation. The book covers a wide range of topics, including the basic principles of international taxation, the legal and economic issues involved, and the role of the international tax system. It is suitable for students and practitioners in accounting, law, public administration, and business.

The book is divided into two parts. Part 1 focuses on the basic principles of international taxation, including the legal and economic foundations of taxation, the role of tax treaties, and the impact of domestic tax systems. Part 2 deals with the practice of international taxation, including the planning and administration of cross-border income taxation.

The book is written by Lynne Oats, a leading expert in international taxation. It is intended for students and practitioners at undergraduate or graduate level, as part of programs in accounting, law, public administration, or business at large.

The book has been widely adopted in universities around the world, and it is praised for its clear introduction to international taxation and its focus on the practical aspects of the discipline.

The book is a valuable resource for anyone interested in understanding the principles and practice of international taxation.