

Global Corporate Tax Handbook 2008

Overview of Contents

Countries covered: Albania, Algeria, Argentina, Australia, Austria, Bangladesh, Barbados, Belarus, Belgium, Bolivia, Brazil, Bulgaria, Canada, Cayman Islands, Chile, China, Columbia, Costa Rica, Croatia, Cyprus, Czech Republic, Denmark, Dominican Republic, Ecuador, Egypt, El Salvador, Estonia, European Union, Finland, France, Gabon, Germany, Gibraltar, Greece, Guatemala, Guernsey, Honduras, Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Korea, Latvia, Lebanon, Libya, Liechtenstein, Lithuania, Luxembourg, Macedonia, Madagascar, Malaysia, Malta, Mauritius, Mexico, Moldova, Monaco, Montenegro, Morocco, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Pakistan, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Taiwan, Thailand, Tunisia, Turkey, Ukraine, United Kingdom, United States, Uruguay, Venezuela

Introduction

1. CORPORATE INCOME TAX
 - 1.1. Type of tax system
 - 1.2. Taxable persons
 - 1.2.1. Residence
 - 1.3. Taxable income
 - 1.3.1. General
 - 1.3.2. Exempt income
 - 1.3.3. Deductions
 - 1.3.4. Valuation of inventory
 - 1.3.5. Depreciation and amortization
 - 1.3.6. Reserves and provisions
 - 1.4. Capital gains
 - 1.5. Losses
 - 1.5.1. Ordinary losses
 - 1.5.2. Capital losses
 - 1.6. Rates
 - 1.6.1. Income and capital gains
 - 1.6.2. Withholding taxes
 - 1.7. Incentives
 - 1.8. Administration
 - 1.8.1. Taxable period
 - 1.8.2. Tax returns and assessment
 - 1.8.3. Payment of tax
 - 1.8.4. Rulings
2. GROUPS OF COMPANIES
 - 2.1. Group treatment
 - 2.2. Intercorporate dividends

3. OTHER TAXES ON INCOME
4. TAXES ON PAYROLL
 - 4.1. Payroll tax
 - 4.2. Social security contributions
 - 4.3. [Other: state name of tax]
5. TAXES ON CAPITAL
 - 5.1. Net worth tax
 - 5.2. Real estate tax
 - 5.3. [Other: state name of tax]
6. INTERNATIONAL ASPECTS
 - 6.1. Resident companies
 - 6.1.1. Foreign income and capital gains
 - 6.1.2. Foreign capital
 - 6.1.3. Double taxation relief
 - 6.2. Non-resident companies
 - 6.2.1. Taxes on income and capital gains
 - 6.2.2. Taxes on capital
 - 6.2.3. Administration
 - 6.3. Withholding taxes
 - 6.3.1. Dividends
 - 6.3.2. Interest
 - 6.3.3. Royalties
 - 6.3.4. Other
 - 6.3.5. Treaty chart
7. ANTI-AVOIDANCE
 - 7.1. General
 - 7.2. Transfer pricing
 - 7.3. Thin capitalization
 - 7.4. Controlled foreign company
8. VALUE ADDED TAX
 - 8.1. General
 - 8.2. Taxable persons
 - 8.3. Taxable transactions
 - 8.4. Taxable amount
 - 8.5. Exemptions
 - 8.6. Rates
 - 8.7. Non-residents
9. MISCELLANEOUS INDIRECT TAXES