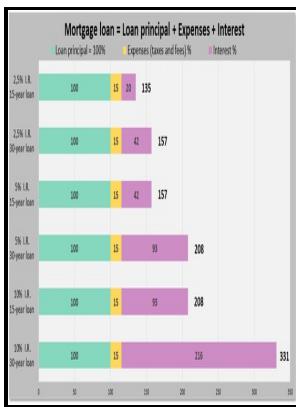


# Are international deposits tax-driven?

**European Commission, Directorate-General for Economic and Financial Affairs - Corporate Tax Competition and Coordination in the European Union: What do we know? Where do we stand?**



Description: -

-Are international deposits tax-driven?

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Memoirs of the Society for Endocrinology -- no. 7

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The framework is designed to make Luxembourg more competitive and enable domestic companies to benefit further from the single market and from the flexibility of the Luxembourg corporate law system. If the parent of the affiliated group were domestic a U. In April 2014, the Government of Dubai issued its first ever 15-year sukuk, the longest tenor for a sukuk issuance by an unrated issuer to date.

## E

The Future of the Sukuk Market Unlike conventional bond offerings, sukuk offerings allow issuers to tap into both the growing Islamic investor community as well as the Western institutional investor community. This is the same asset value used in the 25 percent test for testing QIC status in the case of a non-consolidated AFS.

## Internal Revenue Bulletin: 2021

Journal of Urban Economics, 38: 333-356. The preamble requested comments on whether 25 percent was the right threshold, whether different rules should apply to general partnerships and limited partnerships, and whether a material participation test should apply.

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Accordingly, the final regulations provide that a publicly traded corporation, which is defined as a corporation that has been publicly traded in more than de minimis amounts for at least twenty trading days approximately one month during a taxable year, is required to apply the Asset Test based on value.

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