

International co-operation in tax matters - guidelines for international co-operation against the evasion and avoidance of taxes (with specialreference to taxes on income, profits, capital and capital gains).

United Nations - MLI and India

Recommendations or tax reform principles	Revenue Impact as % of Projected 2016 GDP Increase (+) Decrease (-)
Chapter I: Comparative Tax Structure and Pro-Growth Tax Reforms	
Key Tax Reform Steps and Advice	neutral
A comprehensive package of tax reform measures should be announced upfront, where after incremental implementation of individual tax instrument adjustments can ensue.	neutral
For the sequencing of tax reforms, develop a communication theme that includes 'revenues for service' and target fairness-enhancing rebalancing of taxes.	neutral
Seek Cabinet support and approval for the rationalization of tax incentives.	neutral
For purposes of the income tax reform, and with revenue neutrality in mind, design compensatory tax measures under the income and VAT regimes.	neutral
Consolidate one incremental tax reform, before embarking on the next adjustment.	neutral
Synchronize carefully tax increases with the roll-out of visible public service programs.	neutral
Pay sufficient attention to proper planning for implementation, timely legal drafting, release of guidance notes, and preparation of new IT systems and training of administrative staff.	neutral
Chapter II: Taxation of Employment Income	
Location of Employment Income	neutral
Maintain the progressive rate structure of the PIT to ensure distributional fairness.	(+)
Avoid the introduction of the flat PIT system.	(+)

Description: -

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International co

ARTICLE 19 Government service 1 a Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State. Now the machine can flag more than 95 per cent of offences, including some new ploys unfamiliar to most human tax collectors, researchers involved in the project said.

How Double Taxation Treaties Work

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Corporate Tax 2020

Under a schedular system, tax objects e.

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This practice encourages resources to flow not to where they can be most productive but to places where the taxation is lowest. International taxation governs these domestic tax rules under customary international law and treaties. Journal Intertax — Kluwer Law International Published: Dec 1, 2014 APA Brederode, 2014.

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