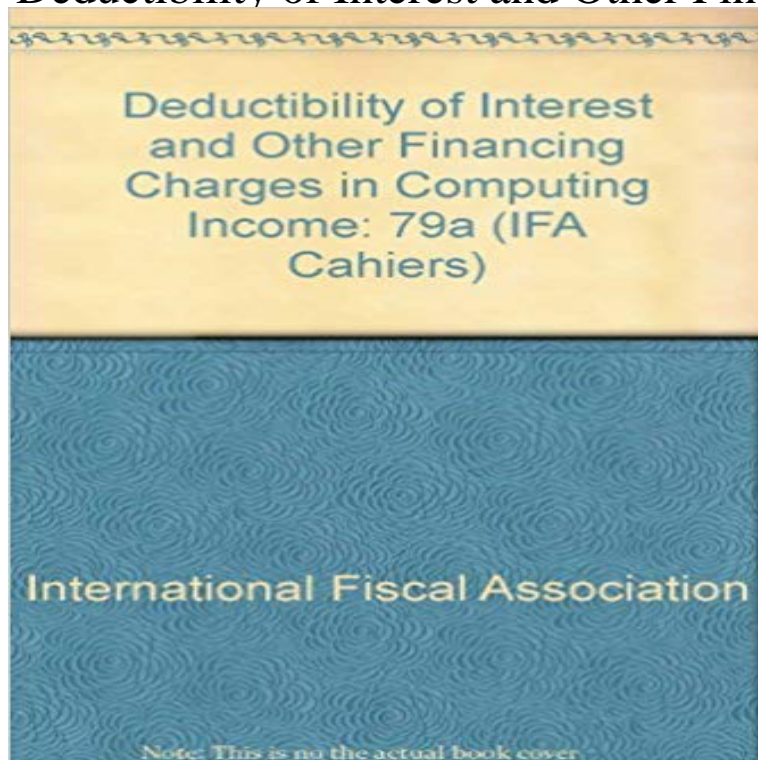


Cahiers de Droit Fiscal International Volume LXXIXa - 1994 - Deductibility of Interest and Other Financing Charges in



This edition of the IFA Cahiers concerns the degree to which interest and similar financing charges may be used for deductibility purposes. In computing income tax the question arises which expenses may be deducted from our income. In principle, the distinction between income earning expenses and expenses incurred for personal consumption is important. In a balanced income tax system the first are deductible while the latter are not. Interest plays an important role as an example of a financing charge which is often deductible. In this sense, much depends on the way interest is defined as well as each country's specific tax system. In the Netherlands, for example, interest may always be deducted even when it is used to finance personal consumption. Besides a general report discussing the central theme, national reports from a great number of countries have been included: Brazil, China, Mexico, Hong Kong, Netherlands, USA, South Africa and Switzerland, among others.

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Deductibility of interest. **none** and Other Financing Charges in Computing Income, Cahiers de Droit Fiscal International (The Netherlands: Kluwer Law International, 1994), **Product List for Tax Law: Books (Browse Node: 491514)** Cahiers de Droit Fiscal International Volume LXXIXa - 1994 - Deductibility of Interest and Other Financing Charges in (International) **Cahiers - IFA 9065448233**, Cahiers de Droit Fiscal International Volume LXXIXa - 1994 - Deductibility of Interest and Other Financing Charges in. Return to Tax Law: Books **????? (5149KB) - ?????????** Dec 12, 2013 Figure 2.4: Interest-free-loan ATP structure . . as other tax literature, and has been supplemented from the .. le regime fiscal de chacun des 28 Etats Membres par rapport aux Cahiers de droit fiscal international, Vol. LXXIXa: Deductibility of . 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P Baker, Double Tax Conventions and International Tax Law (2nd ed, 1994) 7 Burns, ibid 3 Piltz, above n 2, 89. **Reconstruction dans les graphes orientAs et colorAs et autres** De Hoge Raad referred two questions to the ECJ (my translation): Do Articles 43 1994 IFA congress entitled Deductibility of interest and other financing charges in 7 National reporter: James Marshall Cahiers de droit fiscal international, International Fiscal Association (IFA), Volume LXXIXa Kluwer, 1994, pp 457-458. **it_opatija.doc** De belanghebbende, X BV, is - deels als moeder van een fiscale eenheid als onderwerp Deductibility of interest and other financing charges in computing income(33): .. 33 National reporter: James Marshall Cahiers de droit fiscal international, International Fiscal Association (IFA), Volume LXXIXa Kluwer 1994, blz. **ECLI:NL:PHR:2001:AB0990 Volledige tekst uitspraak** - u: International aspects of thin capitalization, Cahiers de Droit Fiscal International, Vol. [8] Arnold, Brian J., General Report, u: Deductibility of interest and other financing charges in computing income, Cahiers de Droit Fiscal International, Vol. LXXIXa, Kluwer Law International, The Hague, The Netherlands, 1994, str. **The Dividend Concept in International Tax Law: Dividend Payments - Google Books Result** Deductibility of interest and other financing charges in computing income de los intereses y otros gastos financieros en la determinacion de la renta of the International Fiscal Association which was held in Toronto, 1994. 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