

## Silke Income Tax 2013

The global listed property sector has been characterized by a variety of noteworthy developments in recent times, the proliferation of real estate investment trust-type structures in countries around the world key among them. Despite an uncertain economic environment, REITs have proven their ability to promote institutional real estate investments in global financial markets. This highly practical book features a comprehensive analysis of both the legal and tax underpinnings of REIT-friendly legislation in a variety of the world's most significant jurisdictions. With regard to the legal framework, the structure and functioning of a REIT is carefully investigated and explained. In terms of tax issues, the book focuses on such key issues as: REIT formation, operation and liquidation; mergers, acquisitions and dispositions; as well as planning for public and private REIT offerings and re-securitizations. REITs are inherently complex and their interplay with tax treaties further compounds the complexity. This highly accessible yet authoritative work is perfect for decision-making tool for any professional looking for perspective and guidance on the challenges and opportunities REITs engender.

This book provides an analytical and comparative analysis of the development of charity law, as well as providing a critical commentary on a number of contemporary changes within the charity law field across a range of common law jurisdictions. The book follows earlier studies which cover a similar, and traditional, jurisdictional spread, but which are now dated. It further considers in detail charity law issues within Hong Kong and Singapore, about which there has been historically more limited charity law discussion. The area is growing in terms of practical legal and academic interest.

This volume, the fifth instalment of the classic Report on the European Union series, offers at once an economic and intellectual historical perspective on the creation of the euro and its 20 first years, a comprehensive review of the current and future challenges of the euro area, including a critical look at the different options for the reform of its governance and institutional architecture and finally a close look at the “new euros”, i.e. the ambitious projects that could instill a new life into the stalled European project. It covers a wide range of key economic and social topics such as monetary and fiscal policy, tax competition, the EU budget, structural policy, inequality, gender equality, post carbon economy, well-being advancement and democracy.

Weakened by a decade of economic crisis and shaken by the awakening of populism, the European project faces three disintegrations: democratic disaffection, monetary and financial fragmentation and territorial dislocation. If EU member states want to escape those looming risks, they must, as they always have in the last five decades, reinvent Europe in order to save it. The 2016 Olympic Games – the first since the current evidence based led has turned into a debate about test scores, this book is about using evidence to build and defend a model of teaching and learning. A major contribution is a fascinating benchmark/dashboard for comparing many innovations in teaching and schools. Silke Süngezer aims at investigating the influence of shareholder taxation on corporate ownership with respect to the level of ownership concentration as well as changes in corporate ownership. The empirical investigations show that shareholder taxes are found to influence both, the level of ownership concentration as well as the divestiture choice of single owners and a change in corporate ownership.

Marijuana legalization is a controversial and multifaceted issue that is now the subject of serious debate. In May 2014, Vermont Governor Peter Shumlin signed a bill requiring the Secretary of Administration to produce a report about various consequences of legalizing marijuana. This resulting report provides a foundation for thinking about the various consequences of different policy options while being explicit about the uncertainties involved.

The Palgrave Handbook of Global Philanthropy is a comprehensive reference guide to the practice of philanthropy across twenty-six nations and regions. In addition, thematic chapters examine cross-national issues to provide an indispensable guide to the latest research in this field. Drawing on theoretical insights from political science, and psychology, and including a stellar international line-up of leading philanthropic scholars, this essential reference work describes the non-profit sector and analyzes philanthropic endeavours country by country, providing a global overview that covers Asia, Europe, the Middle East, Australia and the Americas. In addition, thematic chapters examine cross-national issues, including the social origins of the non-profit sector and charitable giving; the influence of government support; the role of religion; fiscal incentives; and fundraising to outline how major country-specific differences in governmental, economic, and legal policies for philanthropic actors and nonprofit organizations shape philanthropic giving, demonstrating how country-specific factors may facilitate or inhibit charitable giving. Nonprofit organizations provide important public goods and services in societies across the world. In times of economic crisis, when governments are forced to decrease public spending, these organizations become even more important in meeting demands for these goods and services. But what motivates individuals to voluntarily give away portions of their own financial resources to benefit the public good and to enable nonprofit organizations to carry out their work? Why do people in one country give more frequently and more generously to nonprofit organizations than those in another? The Palgrave Handbook of Global Philanthropy provides an indispensable guide to the latest research in philanthropy, the non-profit sector and charitable giving.

Visible Learning

South African Income Tax 2013

Rethinking the Job, Respecting the Workers

Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Turkey 2013 Combined: Phase 1 + Phase 2

How to Achieve Inclusive Growth

The trade in counterfeit goods is growing and is increasingly linked to transnational organised crime. But little is known about the financial mechanisms that lie behind this trade. This is the first account of the financial management of the counterfeiting business. Written by experts in a wide range of fields, it examines the financial and business structures in relation to the illicit trade in counterfeit products. Based on interviews with active criminal entrepreneurs in the UK and abroad and other data, the authors explore ‘organised crime’ and mutating criminal markets, digital technologies and their criminological and sociological implications, and cultural values and practices. This book will make a significant contribution to our understanding of these timely issues.

Like past editions, this ninth edition of Social Inequality: Forms, Causes, and Consequences is a user-friendly introduction to the study of social inequality. This book conveys the pervasiveness and extensiveness of social inequality in the United States within a comparative context, to show how inequality occurs, how it affects all of us, and what is being done about it. This edition benefits from a variety of changes that have significantly strengthened the text. The authors pay increased attention to disability, transgender issues, intersectionality, experiences of Muslims, Hispanic populations, and immigration. The 9th edition also includes content on the fall-out from the recession across various groups. The sections on global inequalities have been greatly updated, emphasizing comparative inequalities and the impact of the process of globalization on inequality internationally. The authors have also added material on several current social movements, including Occupy Wall Street, Black Lives Matter, and Marriage Equality.

This report contains Phase 1 and Phase 2 Global Forum Peer Reviews for the People's Republic of China, now incorporating Phase 2 ratings.

This book analyses diverse public discourses to investigate how wealth inequality has been portrayed in the British media from the time of the Second World War to the present day. Using a variety of corpus-assisted methods of discourse analysis, chapters present an historicized perspective on how the mass media have helped to make sharply increased wealth inequality seem perfectly normal. Print, radio and online media sources are interrogated using methodologies grounded in critical discourse analysis, critical stylistics and corpus linguistics in order to examine the influence of the media on the British electorate, who have passively consented to the emergence of an even less egalitarian Britain. Covering topics such as Second World War propaganda, the ‘Change4Life’ anti-obesity campaign and newspaper, parliamentary and TV news programme attitudes to poverty and austerity, this book will be of value to all those interested in the mass media’s contribution to the entrenched inequality in modern Britain.

Considering Marijuana Legalization

Discourse, Power, and the Media

Global Cooperation and the Human Factor in International Relations

Contemporary Strategies of Profit and Dispossessive Policies

The Effect of Shareholder Taxation on Corporate Ownership Structures

Mapping the research

Overcoming the Barriers

In the early twentieth century, abolitionists sought to stamp out sex work by penalizing all involved. In the generation that followed, neo-abolitionists looked at the sex industry from a feminist perspective, claiming that workers were victims caught in a patriarchal matrix. Yet both agreed that the industry was a destructive and corrupting force that should be eliminated. In this radical volume, five academics and activists convey their vision of a new institution, including the place of sex workers in the discussion of their lives and their work, and opposing discourses that position them as merely victims without agency.

In our increasingly globally interconnected world, understanding and appreciating the sociocultural context within which individuals make their decisions is critical to developing successful partnerships. The collection of chapters in this volume illustrates how advances in information and social media technologies, as well as modeling and simulation tools, combined with the social sciences, can be leveraged to better understand how sociocultural context influences decision making. The chapters in this volume were contributed by leading experts from academia, industry, and government and provide: Insights into cross-cultural decision making based on recent international events, with grounding in an historical context Discussions of cutting-edge modeling techniques used today by professionals across multiple organizations and agencies Descriptions of specific cross-cultural decision making tools designed for use by laypeople and professionals Case studies on the role of cross-cultural decision making grounded in current events and (in many cases) military applications.

Behavioural change has become a core issue of public policy. Behavioural instruments such as ‘nudging’ apply insights from behavioural economics and behavioural sciences, psychology and neurosciences across a broad range of policy areas. Behavioural insights teams and networks facilitate the global spread of behavioural public policies. Despite an ever-growing amount of literature, research has remained fragmented. This comprehensive Handbook unites interdisciplinary scholarship, with contributions critically assessing the state and direction of behavioural public policies, their normative implications and political consequences.

Should the income of a corporate group be taxed differently solely because the traditional structure of the income tax system considers each company individually? Taxation affects business decisions, including location, the form in which business is carried out, and the efficient allocation of company resources. Disparities – differences arising from the interaction of different tax systems – and obstacles – distortions created by domestic legislation arising from differences between domestic and cross-border situations – both become more acute when a business chooses to set up or acquire other companies, thus forming a group, usually operating in multiple jurisdictions. Responding to such ever more common developments, this book is the first in-depth analysis of how tax treaties and EU law influence group taxation regimes. Among the issues and topics covered are the following – analysis of the different tax group regimes adopted by different countries – advantages and disadvantages of a variety of models – application of the non-discrimination provision of Article 24 of the OECD Model Tax Convention to group taxation regimes – application of the fundamental freedoms of the TFEU to group taxation regimes following the three-step approach adopted by the EU Court of Justice – uncertainty

in the landmark Marks & Spencer case, its interpretation and consequences to other group taxations regimes – interrelations between tax treaties and EU Law in the context of tax groups; and – per-element approach. The analysis considers concrete examples as well as relevant case law. With its analysis of the standards required by the two sets of norms (tax treaties and EU law) and their interaction, particularly in terms of non-discrimination, this book sheds clear light on ways to overcome the disparities and obstacles inherent in group taxation regimes. As a thorough survey of the extent to which the interpretation of tax treaties and EU law affect group taxation regimes, this book has no peers. All taxation professionals, whether working in EU Member States or in EU trading partners, will appreciate its invaluable insights and guidance.

Social Inequality

Unfinished Business

Theories of Terrorism

Die Fragestellungen von Rudolf Goldscheid heute

Understanding the Olympics

Schriftenreihe ISIR Band 104

Economic Inequality and News Media

*This book describes the path ahead. It combines system transformation research with political economy and change leadership insights when discussing the need for a great mindshift in how human wellbeing, economic prosperity and healthy ecosystems are understood if the Great Transformations ahead are to lead to moresustainability. It shows that history is made by purposefully acting humans and introduces transformative literacy as a key skill in leading the radical incremental change*

*This new Handbook provides a comprehensive, state-of-the-art overview of current knowledge and debates on terrorism and counterterrorism, as well as providing a benchmark for future research. The attacks of 9/11 and the ‘global war on terror’ and its various legacies have dominated international politics in the opening decades of the 21st century. In response to the dramatic rise of terrorism, within the public eye and the academic world, the need for an accessible and comprehensive overview of these controversial issues remains profound. The Routledge Handbook of Terrorism and Counterterrorism seeks to fulfil this need. The volume is divided into two key parts: Part I: Terrorism: This section provides an overview of terrorism, covering the history of terrorism, its causes and characteristics, major tactics and strategies, major trends and critical contemporary issues such as radicalisation and cyber-terrorism. It concludes with a series of detailed case studies, including the IRA, Hamas and Islamic State. Part II: Counterterrorism: This part draws on the main themes and critical issues surrounding counterterrorism. It covers the major strategies and policies, key events and trends and the impact and effectiveness of different approaches. This section also concludes with a series of case studies focused on major counterterrorism campaigns. This book will be of great interest to all students of terrorism and counterterrorism, political violence, counter-insurgency, criminology, war and conflict studies, security studies and IR more generally.*

*This is an open access title available under the terms of a CC BY-NC-ND 4.0 International licence. It is free to read at Oxford Scholarship Online and offered as a free PDF download from OUP and selected open access locations. Rising inequality and widespread poverty, social unrest and polarization, gender and ethnic disparities, declining social mobility, economic fragility, unbalanced growth due to technology and globalization, and existential danger from climate change are urgent global concerns of our day. These issues are intertwined. They therefore require a holistic framework to examine their interplay and bring the various strands together. Leading academic economists have partnered with experts from several international institutions to explain the sources and scale of these challenges. They gather a wide array of empirical evidence and country experiences to lay out practical policy solutions and to devise a comprehensive and unified plan of action for combating these economic and social disparities. This authoritative book is accessible to policy makers, students, and the general public interested in how to craft a brighter future by building a sustainable, green, and inclusive society in the years ahead.*

*With social and community services coming under increasing pressure as austerity continues, Unfinished Business examines how social policy has operated in Ireland and how it has been affected by consistent government cutbacks. It examines a wide range of issues important to social care students, such as poverty, homelessness, disability, immigrants, mental health and many other issues pertinent to Irish society today. This book: Is the first Irish social policy textbook written for social care studentsPoses important questions about not only social policy approaches but also policy failings, and makes the case for a move towards social policy regulationIs useful to students from other disciplines, such as community work, early childhood studies, nursing, addiction studies and child protection studiesIs written in a clear and accessible style and laid out in a user-friendly manner The book is aimed at undergraduate students in social studies, social science and public administration, and will also prove useful to practitioners who seek to broaden their understanding of social care.*

*Routledge Handbook of Terrorism and Counterterrorism*

*Handbook of Behavioural Change and Public Policy*

*Charity Law*

*How Fixed Is a Permanent Establishment?*

*POWER-CURVE SOCIETY: The Future of Innovation, Opportunity and Social Equity in the Emerging Networked Economy*

*The Palgrave Handbook of Global Philanthropy*

*Social Policy Reform and Innovation in Chile*

This book aims to pave the way for a new interdisciplinary approach to global cooperation research. It does so by bringing in disciplines whose insights about human behaviour might provide a crucial yet hitherto neglected foundation for understanding how and under which conditions global cooperation can succeed. As the first profoundly interdisciplinary book dealing with global cooperation, it provides the state of the art on human cooperation in selected disciplines (evolutionary anthropology and biology, decision-sciences, social psychology, complex system sciences), written in a readable style. The book argues that scholars in the field of global governance should know and could learn from what other disciplines tell us about the capabilities and limits of humans to cooperate. This new knowledge will generate food for thought and cause creative disturbances, allowing us a different interpretation of the obstacles to cooperation observed in world politics today. It also offers first accounts of interdisciplinary global cooperation research, for instance by exploring the possibilities and consequences of global we-identities, by describing the basic cooperation mechanism that are valid across disciplines, or by bringing an evolutionary perspective to diplomacy. This book will be of great interest to scholars and postgraduates in International Relations, Global Governance and International Development.

Simplicity in taxation has considerable potential advantages. However, attempts to simplify tax systems are only likely to be successful and enduring if they take account of the reasons why taxation is complex. There are strong pressures on tax systems to accommodate a range of important factors, as well as complex and changing national and international environments within which modern tax systems have to operate. This book explores the experiences of simplification in a range of countries and jurisdictions. The authors analyse a range of manifestations of simplification, including tax systems, tax law, taxpayer communications and tax administration. They also review the longer term or more fundamental approaches to simplification, suggesting that in order to strike the optimum balance between simplicity and the aims of a tax system in terms of efficiency and equity, a range of complex environmental factors must all be taken into account. With chapters reflecting on experiences from Australia, China, Canada, Malaysia, New Zealand, Russia, South Africa, Thailand, Turkey, the UK and the US, the authors illustrate differences between jurisdictions and the changing environment in which they operate. This book addresses the crucial balance between simplicity and the other objectives of tax design and reform, and suggests that reformers of the tax system should include simplicity as one of the key evaluators of any design or reform proposal.

Theories of Terrorism explains and advances the major theories of terrorism that address issues of becoming a terrorist, being a terrorist, and leaving terrorism, in a clear and accessible format. Readers will gain an understanding of the most promising explanations of terrorism that have been advanced in the literature and how they can be used to explore core substantive issues related to the topic. The content is delivered with a scholarly depth though still accessible by students at different levels. The book offers explanations from prominent scholars for the three phases of radicalization, covering emerging topics such as women’s involvement in terrorism, fear of terrorism, the code of the terrorist, and suicide terrorism. This is the first book in the Advances in Criminological Theory series to address the issue of terrorism and emphasizes the use of theory to direct research development in the future. The style and content coverage of the book make it appropriate as a supplemental text in undergraduate courses on terrorism and political violence. The inclusion of current empirical literature and guidance for future research efforts gives the text appeal for graduate students and academics in the disciplines of criminology/criminal justice, political science, sociology, and interdisciplinary terrorism studies. The emphasis on theory and the radicalization process throughout the text will also make the book useful as a reference for general graduate-level theory courses within these areas.

Rudolf Goldscheid (1870 - 1931) gilt als Wegbereiter der Finanzsoziologie. Die Beiträge zu diesem Band zeigen, dass sich Höhe und Struktur der Staatsausgaben nicht nur an funktionalen Überlegungen orientieren, sondern auch von der Stärke gesellschaftlicher Interessensgruppen abhängen; dass die BürgerInnen nur ein bruchstückhaftes Wissen über die Steuern haben; dass der Umfang der internationalen Steuerflucht noch immer massiv ist; dass sich die Frage erhebt, ob die Währungsunion zu einer europäischen Solidargemeinschaft führt oder ob sich eine neue Kluft auftut zwischen Gläubiger- und Schuldnerländern.

Contemporary Perspectives

The Accountant

Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: People's Republic of China 2013 Combined: Phase 1 + Phase 2, incorporating Phase 2 ratings

Modeling Sociocultural Influences on Decision Making

Fake goods, real money

Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: Turkey 2013 Combined: Phase 1 + Phase 2, incorporating Phase 2 ratings

The Discursive Construction of Economic Inequality

*In this timely exploration of sustainable actions, Christian Berg unpacks the complexity in understanding the barriers we face in moving towards a sustainable future, providing solution perspectives for every level, from individuals to governments and supra-national organizations offering a lucid vision of a long-term and achievable goal for sustainability. While the 2030 Agenda has already set ambitious targets for humanity, it offers little guidance for concrete actions. Although much is already being done, progress seems slow and some actions aiming at sustainability may be counterproductive. Different disciplines, societal actors, governmental departments and NGOs attribute the slow progress to a number of different causes. Sustainable Action surveys all the fields involved in sustainability to provide action principles which speak to actors of different kinds, not just those professionally mandated with such changes. It offers a road map to all those who might not constantly think about systems change but who are concerned and want to contribute to a sustainable future in a meaningful way. This book will be of great interest to students and scholars of sustainability issues, as well as those looking for a framework for how to change their systems at work to impact the quadruple bottom line: environment, economy, society, and future generations.*

*This report examines Turkey's legal and regulatory framework for the exchange of tax information, as well as the practical implementation of that framework.*

*This book explores recent social policy reforms and innovations in Chile. Focusing on four major reform episodes — health, pensions, childcare, and maternity leave — Silke Staab unveils the complex interplay of factors that have shaped the successes and failures of actors pursuing positive gender change in social policy. She shows that even in highly constrained settings positive gender change is possible, but that its scope and quality are bound to vary with the institutional and political constraints and opportunities.*

*This book explores the renewal of forms of capital accumulation and the institutions that shape it. It focuses on three main sources of accumulation: the extraction of profit through labor and the commodification of nature, financial speculation and the ways in which profit is converted into wealth. It thus offers a new understanding of the economic and political logics of capital accumulation within capitalism in the 21st century. It shows the reconfiguration of the sources of profit, from the traditional mechanisms of labor exploitation to the contemporary logics of speculation and dispossession. Bringing together the work of scholars who study the social fabric of capitalist accumulation, Accumulating Capital Today goes beyond disciplinary frontiers to describe how capital is accumulating in a world threatened by social and environmental collapse. This book heralds the emergence of “accumulation studies” and will be of interest to researchers in sociology, anthropology, politics, political economy, geography and economics.*

*CADS Approaches to the British Media*

*Social Policy for Social Care Students in Ireland*

*The Great Mindshift*

*Rethinking Global Governance*

*The counterfeiting business and its financial management*

*Altnas Probleme der Finanzsoziologie*

*Sustainable Action*

The strengths and abilities children develop from infancy through adolescence are crucial for their physical, emotional, and cognitive growth, which in turn help them to achieve success in school and to become responsible, economically self-sufficient, and healthy adults. Capable, responsible, and healthy adults are clearly the foundation of a well-functioning and prosperous society, yet America’s future is not as secure as it could be because millions of American children live in families with incomes below the poverty line. A wealth of evidence suggests that a lack of adequate economic resources for families with children compromises these children’s ability to grow and achieve adult success, hurting them and the broader society. A Roadmap to Reducing Child Poverty reviews the research on linkages between child poverty and child well-being, and analyzes the poverty-reducing effects of major assistance programs directed at children and families. This report also provides policy and program recommendations for reducing the number of children living in poverty in the United States by half within 10 years.

Permanent establishment is the key concept for allocating taxation rights in respect of business income, and the question ‘Is there a permanent establishment?’ is a tax treaty issue that advisers, government officials, and courts perennially confront. Based on a ‘fixed link to the ground’, the idea has become progressively more difficult to apply until, at this stage, re-evaluation has become a political necessity. If a permanent establishment may exist in the context of e-commerce, the concept of a geographical presence must be redefined. However, the question remains: Is e-commerce a sufficient reason for challenging the well-established permanent establishment nexus? Drawing on case law, administrative practice, and business decisions in numerous jurisdictions, the author discusses the permanent establishment criteria under conditions of e-commerce and the service economy. He shows that the OECD Model Convention and its commentaries already offer the basis for the evolution of the analysis of the concept, and that the preservation of permanent establishment protects and maintains the level playing field between capital importing and capital exporting economies. He examines in depth such elements as the following: ‘the prevalence of commercial coherence over geographic coherence; the role of value-added tax; services permanent establishment; relevant definitions of ‘activity’ and ‘personnel’; multiple permanent establishments; supervision activity and sub-contracting; the differences between civil law and common law concepts of representation; particular treatment of the insurance sector; the ‘force of attraction’ concept; and specific exceptions (e.g. transportation, artists and sportsmen, rental income, agricultural activities, pipelines). Taking into account important distinctions between two model conventions (OECD and UN), as well as pertinent EU directives and the impact of EU law, the author proposes minor amendments to the OECD Model that adapt it to economic reality and current trends in jurisprudence and that can be implemented immediately. An appendix includes Article 5 and its commentaries as they have evolved since 1963, with the successive addenda and deletions. The author’s 20-plus years of experience as a tax lawyer lend the presentation a thoroughly practical aspect. The work addresses in more detail than any other publication the topic of profit allocation to a permanent establishment in the e-commerce world, an issue which is evolving rapidly in the current economic environment. Tax advisors, lawyers, and interested academics and policymakers will benefit from the book’s clear analysis of the conditions under which a permanent establishment not only should be preserved, but also how it is likely to be adapted in the future.

The issue of socio-economic inequality has become an increasingly important question for journalism and the academy. The 2008 economic crisis and the years of austerity which followed exasperated class and regional division and as an even greater economic shock emerges from the aftermath of the Covid 19 pandemic, the role of journalism and the wider media in the production and reproduction of inequality assumes greater importance. This edited collection includes eight chapters examining instances of where inequality is examined in the media, for example coverage of Thomas Piketty, precarity, corporate tax rates and race-, class- and gender-related issues, in order to address the following questions: Does journalism treat the issue of inequality in a satisfactory fashion? Does journalism challenge powerful interests, or does journalism play an ideological role in the reproduction of structures of inequality itself? How do increasingly poor working conditions of journalists impact on the coverage of inequality? The chapters in this book were originally published as a special issue of the Critical Discourse Studies journal.

This report contains the revised Phase 1 and Phase 2 reviews for Turkey, now updated with ratings.

A Roadmap to Reducing Child Poverty

Critical Perspectives on Journalism and Inequality

The Impact of Tax Treaties and EU Law on Group Taxation Regimes

International Perspectives

Accumulating Capital Today

A Synthesis of Over 800 Meta-Analyses Relating to Achievement

Combined: Phase 1 + Phase 2, incorporating Phase 2 ratings

*Economic inequalities have become increasingly prominent in public debate in the last decade as sluggish economic growth, declining or stagnant incomes, high unemployment, and state policy regimes orientated towards austerity dominate many core capitalist regions, often with extreme turbulence in the political arena. Debate over these issues unfolds in both the public sphere and within the academy, with the conversation developing from two disciplinary areas in particular: economics and political economy, and journalism and communication studies. Economic Inequality and News Media brings these fields together. In this interdisciplinary volume, Andrea Grisold and Paschal Preston build on a unique multi-country research project exploring how news media cover and frame issues of economic inequality. Taking media coverage of Thomas Piketty's best-selling Capital in the Twenty-First Century as a case study, this book addresses important blind-spots in the relationship between mainstream media and economics. It interrogates both the failure of economists' to engage with the evolving role of the media as well as journalists' tendency to overlook key aspects of economic processes and power that are politically relevant and of public interest. Grisold and Preston tackle this disconnect and argue for a multi-disciplinary approach in which they acknowledge the crucial role the mass media plays in creating and disseminating economic information. The book explores important questions such as: How do new forms of economic inequality, power, and privilege relate to prevailing theories and conceptualizations of the media? What roles do new trends and forms of economic inequality play in the typical narratives of mediated communication? How do we construct the story of inequality? This eye-opening and transdisciplinary book sheds new light not only on the relation between news media and economic inequality, but also on economic issues more broadly. In an evolving world experiencing the rise of ultra-nationalism, populism, and rampant economic uncertainty, Economic Inequality and News Media is a crucial investigation of the nuances of economic news media.*

*This volume examines the tax systems of some twenty countries to determine whether their tax laws are used to support growth and development across borders in lower-income and poor countries. Given the critical economic development needs of poorer countries and the issue of stability in these regions to the security of populations throughout the world, the use of a country's tax laws to support investment in the developing world gains crucial significance. This book explores whether international standards promoting the fundamental values of the major tax systems of the world accommodate incentives for these nations. In addition, it analyzes the way in which adoption of principles by higher income nations to protect their own revenue bases has a spill-over effect, impairing the ability of developing countries to sustain their economies. Following an introduction that synthesizes worldwide trends, the volume contains separate chapters for various countries detailing the underlying goals and values of each system and the way in which the decision to develop (or not employ) incentives accommodates those ends. The chapters include reports for: Australia, Belgium, Brazil, Croatia, Czech Republic, France, Hong Kong, Israel, Italy, Japan, the Maldives, the Netherlands, Poland, Portugal, South Africa, Uganda, United Kingdom, United States, and Venezuela. The volume memorializes the work of the General Reporter and National Reporters at the Paxation and Development session of the 19th Congress of the International Academy of Comparative Law held in July, 2014, in Vienna, Austria.*

*Limiting base erosion from different viewpoints Hybrid mismatch arrangements, CFC rules, transfer pricing rules: “Limiting Base Erosion”, the general topic for the master theses of the part-time LL.M. program 2015–2017, has been one of the most controversial topics in international tax law ever since the initiation of the OECD BEPS Project in 2013. Even though the final reports of the 15 BEPS Actions were released by the OECD in as early as October 2015, the question how to effectively target base erosion practices still has not lost any of its topicality. Following the efforts of the OECD in developing a new international tax environment, the focus of attention has now partly shifted to the OECD Member countries that have to properly implement the OECD recommendations in their domestic laws as well as in their tax treaty practice. In this respect, a comprehensive analysis in the literature of all the issues related to base erosion proves to be of the utmost importance in order to provide practical guidance to the Member countries during that the process of implementation. This book deals especially with four key areas of interest: Limiting base erosion by neutralizing the effects of hybrid mismatch arrangements Limiting base erosion by strengthening CFC rules Measures against base erosion via interest deductions and other financial payments Limiting base erosion by improving transfer pricing rules. On that basis, 27 concrete topics were chosen in order to address the four key areas of interest from different viewpoints. Base erosion and the challenges they present: read more in “Limiting Base Erosion”.*

*Taxation and Development – A Comparative Study*

*Silke*

*Youth and violent extremism on social media*

*Understanding Conflict, Enabling Stability*

*Insights for Vermont and Other Jurisdictions*

*Gender and the Politics of Gradual Change*

