

IRISH STAMP DUTY LAW

Fifth Edition

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Michael Lang, Raffaele Petruzzi



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Media & Entertainment Law Ursula Smartt, 2017-02-03 Media Entertainment Law presents a contemporary analysis of the law relating to the media and entertainment industries both in terms of its practical application and its theoretical framework providing a broad and comprehensive coverage of these fast changing branches of the law Fully restructured to complement how media law is taught today in the digital age this third edition explores recent updates in the law including the outcomes of the Google Spain case and the right to be forgotten the use of drones in breach of privacy laws internet libel and the boundaries of media freedom and press regulation following the Leveson inquiry Media Entertainment Law uses the most up to date authorities to explore privacy and confidentiality subjects such as the Prince Charles black spider letters the Maximilian Schrems and the celebrity superinjunction PJS v Newsgroup Newspapers cases The book also covers defamation contempt of court and freedom of information plus Scots law New to this edition A brand new chapter is dedicated to exploring technology and the media including contemporary issues such as the dark web the surveillance state internet censorship and the law and social media including bloggers vloggers and tweeters The chapters on regulatory authorities have been expanded to provide greater clarification and explanation of broadcasting press and advertising regulation including the protection of journalistic sources and comparisons with EU Law The chapter on intellectual property and entertainment law has been streamlined to match media law courses more effectively This text provides students with detailed coverage of the key principles cases and legislation as well as a critical analysis of this vibrant subject **Media &**

Entertainment Law 2/e Ursula Smartt, 2014-03-21 Media and Entertainment Law presents a contemporary analysis of the law relating to the media and entertainment industry both in terms of its practical application and its theoretical framework It provides a clear current and comprehensive account of this exciting subject Fully updated and revised this second edition is one of the first texts to contain a full analysis of the Leveson Inquiry and the implications for our press and media that are arising from it The new edition contains a new chapter analysing the Defamation Act 2013 the Digital Economy Act 2010 which aimed to toughen up against copyright infringement online and has been subject to parliamentary review since coming into power and the liability of internet service providers including recent cases such as Tamiz vs Google 2012 which goes some way to define the extent to which an ISP may or may not be found liable for their bloggers content With integrated coverage of Scots and Northern Irish law Media and Entertainment Law also highlights comparisons with similar overseas jurisdictions such as with the liability of ISPs where there are differences in both US and European law in order to help students demonstrate an awareness of media laws which may then influence UK legislation Looking at key aspects such as TV and radio broadcasting the print press the music industry online news and entertainment and social networking sites this text provides detailed coverage of the key principles cases and legislation as well as a critical analysis of regulatory bodies such as OFCOM and the new regulator for the UK s newspapers and magazines and online editions the Independent Press

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Sports Law in Ireland Laura Donnellan, Susan Leahy, 2017-02-24 Derived from the renowned multi volume International Encyclopaedia of Laws this practical analysis of sports law in Ireland deals with the regulation of sports activity by both public authorities and private sports organizations The growing internationalization of sports inevitably increases the weight of global regulation yet each country maintains its own distinct regime of sports law and its own national and local sports organizations Sports law at a national or organizational level thus gains a growing relevance in comparative law The book describes and discusses both state created rules and autonomous self regulation regarding the variety of economic social commercial cultural and political aspects of sports activities Self regulation manifests itself in the form of by laws and encompasses organizational provisions disciplinary rules and rules of play However the trend towards more professionalism in sports and the growing economic social and cultural relevance of sports have prompted an increasing reliance on legal rules adopted by public authorities This form of regulation appears in a variety of legal areas including criminal law labour law commercial law tax law competition law and tort law and may vary following a particular type or sector of sport It is in this dual and overlapping context that such much publicized aspects as doping sponsoring and media and responsibility for injuries are legally measured This monograph fills a gap in the legal literature by giving academics practitioners sports organizations and policymakers access to sports law at this specific level Lawyers representing parties with interests in Ireland will welcome this very useful guide and academics and researchers will appreciate its value in the study of comparative sports law

Transfer Pricing in SMEs Veronika Solilova, Danuse Nerudova, 2017-10-31 This book provides a detailed assessment of current approaches to transfer pricing in the context of small and middle sized enterprises SMEs including the newest update of Transfer Pricing Guidelines from 10 July 2017 It analyzes the transfer pricing rules for SMEs across the European Union EU and explores two alternative approaches as suitable solutions for current transfer pricing issues The authors evaluate and discuss alternative approaches like Safe Harbour and Common Consolidated Corporate Tax Base CCCTB Taking into account the prominent role of SMEs in the European Union s economy the book also puts forward policy recommendations to achieve the long term goals of the EU s 2020 agenda

Transfer Pricing Developments Around the World 2022 Michael Lang, Raffaele Petruzzi, 2022-10-11 Intensive work on transfer pricing one of the most relevant and challenging topics in the international tax environment continues to increase worldwide at every level of government and international policy with a far reaching impact on countries legislations administrative guidelines and jurisprudence This book presents an in depth issue by issue analysis of the current state of developments along with suggestions for future solutions to the problems raised Emerging from the research conducted by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at

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Transfer Pricing Developments Around the World 2018 Michael Lang, Alfred Storck, Raffaele Petruzzi, 2018-08-21 Intensive work on transfer pricing one of the most relevant and challenging topics in the international tax environment continues to increase worldwide at every level of government and international policy with far reaching impact on countries legislations administrative guidelines and jurisprudence This book presents an in depth issue by issue analysis of the current state of developments along with suggestions for future solutions to the problems raised Emerging from the research conducted by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU Vienna University of Economics and Business this book offers seven topic based papers prepared by international experts on transfer pricing Greatly helping to define where the line should be drawn to distinguish genuine transfer pricing issues from other anti avoidance measures this book encompasses the following topics global transfer pricing developments transfer pricing developments in the European Union transfer pricing developments in the United States transfer pricing developments in developing countries and emerging economies recent developments on transfer pricing documentation and country by country reporting recent developments on comparability analysis in transfer pricing and recent developments on the profit split method The intense work of international organizations such as the OECD UN EU World Customs Organization World Bank International Monetary Fund and other international organizations is thoroughly analyzed in this book The detailed analysis will be of immeasurable value to the various players including international organizations the business community and advisory firms corporate CEOs and CFOs and government officials as well as to tax lawyers in house counsel and interested academics in facilitating an efficient dialogue and coordinated approach to transfer pricing in the future

Tax, Inequality, and Human Rights Philip Alston, Nikki Reisch, 2019-04-11 In Tax Inequality and Human Rights experts in human rights law and in tax law debate the linkages between the two fields and highlight how each can help to tackle rapidly growing inequality in the economic social

and political realms Against a backdrop of systemic corporate tax avoidance widespread use of tax havens persistent pressures to embrace austerity policies and growing gaps between the rich and poor this book encourages readers to understand fiscal policy as human rights policy and thus as having profound consequences for the well being of citizens around the world Prominent scholars and practitioners examine how the foundational principles of tax law and human rights law intersect and diverge discuss the cross border nature and human rights impacts of abusive practices like tax avoidance and evasion question the reluctance of states to bring transparency and accountability to tax policies and practices highlight the responsibility of private sector actors for shaping and misshaping tax laws and critically evaluate domestic tax rules through the lens of equality and nondiscrimination The contributing authors also explore how international human rights obligations should influence the framework for both domestic and international tax reforms They address what human rights law requires of state tax policies and how tax laws and loopholes affect the enjoyment of human rights by people outside a state s borders Because tax and human rights both turn on the relationship between the individual and the state neo liberalism s erosion of the social contract threatens to undermine them both

Multilateral Cooperation in Tax Law

Martin Klok, Katharina Moldaschl, 2023-10-03 An in depth analysis of various aspects of multilateral cooperation in tax law Tax evasion and aggressive tax planning causing base erosion and profit shifting BEPS has been a widely discussed topic among academics and tax policy makers over the past decades Increasing globalization and digitalization have contributed to the intensification of this issue in recent years At the same time states continue to largely insist on their sovereignty in the area of tax law However due to their cross border nature issues related to BEPS are shared problems among the states and can typically not be solved by a single nation Therefore multilateral cooperation represents an option to build a bridge between the states demand for sovereignty and the problems caused by BEPS In this regard the OECD the UN and the EU play an important role in introducing international tax standards in an attempt to effectively address tax evasion and aggressive tax planning in many ways The interaction and cooperation between different international supranational EU and regional organizations is an ongoing process In this context the topic Multilateral Cooperation in Tax Law was selected as the general topic for the master s theses of the part time 2021/23 class of the postgraduate LL M programme in International Tax Law at WU Vienna University of Economics and Business This volume aims to develop academic insights provide practical guidance and enable an in depth analysis of various aspects of this topic The book is divided into four parts The first part deals with a general overview of the understanding of multilateral cooperation the background that led to the need for multilateral cooperation and the different stakeholders that play a relevant role in it While the chapters included in the second part focus on the most important developments on an international level OECD and UN the chapters encompassed in the third part analyse the multilateral cooperation initiatives of the EU Finally the chapters included in part four deal with selected issues related to multilateral cooperation in tax law including mutual assistance and exchange of information

dispute resolution mechanisms and measures in digitalized businesses

Fundamentals of International Transfer

Pricing in Law and Economics Wolfgang Schön, Kai A. Konrad, 2012-02-15 The taxation of multinational corporate groups has become a major concern in the academic and political debate on the future of international taxation. In particular, the arm's length standard for the determination of transfer prices is under increasing pressure. Many countries and international bodies are now taking a closer look at the use of transfer prices for profit shifting and are exploring alternative mechanisms such as formulary apportionment for the allocation of taxing rights. With regard to this topic, this volume is the first to offer a concise analysis of transfer pricing in the international tax arena from an interdisciplinary legal and economic point of view. Fundamentals such as the efficient allocation of resources within multi-unit firms and distortions between different goals of transfer pricing as well as different aspects of it in tax and corporate law, the traditional OECD approach and practical aspects concerning intangibles, capital and risk allocation are covered by outstanding authors.

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