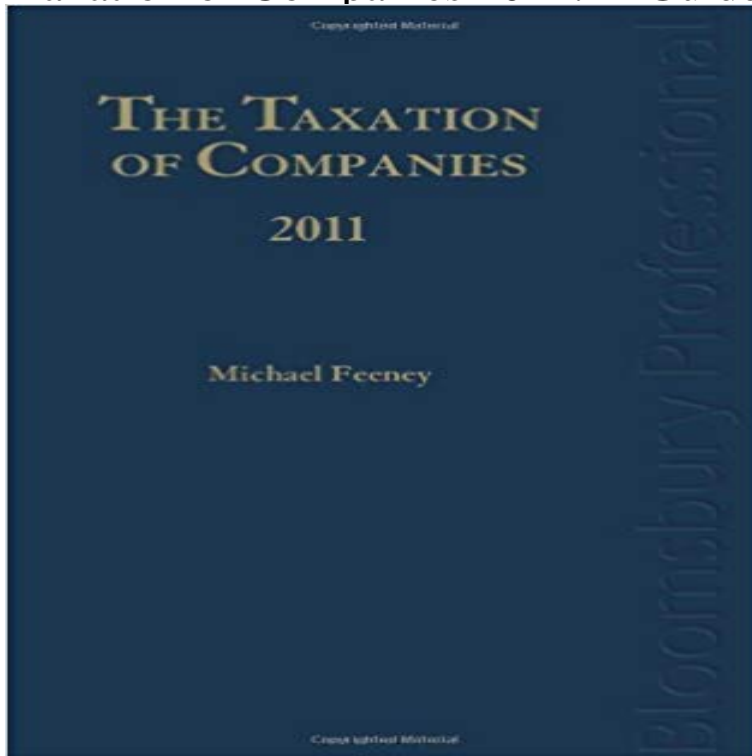


Taxation of Companies 2011: A Guide to Irish Taxation



This key book provides the most comprehensive analysis and commentary available on the taxation of companies in Ireland. The 2011 edition is updated to Ireland's latest Finance Act. Extremely practical, it features detailed worked examples and extensive references to Irish case law. The guidance and advice outlines how to successfully apply the new tax reliefs, keeping clients' tax liabilities as low as possible. Contents include: capital allowances for intangible assets * capital allowances for lessees of plant and machinery * extension of relief for start-up companies * unilateral relief for royalty income * changes in provisions for energy-efficient equipment * treatment of losses from dealing in residential development land * carry forward of unused credits for foreign tax on overseas branches * restriction on corporation tax exemption for dividends from Irish companies * increased scope for entitlement to 12.5% corporation tax rate on foreign dividend income * option to be taxed on accounting profit extended to operating leases * option to compute capital allowances in foreign currency extended to non-trading lessors of equipment * improvements in R&D credit provisions * new provisions on Islamic finance * new transfer pricing legislation * special 80% tax charge on certain development land profits and windfall gains * changes to provisions dealing with collective investment undertakings * relaxation of conditions for exemption from dividend withholding tax for non-residents.

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Tax Facts 2016 - The essential guide to Irish tax the back of this guide should you require more detailed or after 1 January 2011 in relation to. **Worldwide Corporate Tax Guide - EY - Global Summary of Guide. 3 ..** Irish resident company that is an accountable person where all of the following For companies assessable to corporation tax, credit for PSWT For the tax year 2011, the income tax chargeable on the individual was **Tax rates in Europe - Wikipedia** Download the most recent edition of the WWTs corporate tax guide in ePub or PDF format for most digital devices (e.g. desktops, laptops, tablets, smartphones). **Taxation and Investment in United Kingdom 2015 - Deloitte** Jul 31, 2011 This key book provides the most comprehensive analysis and commentary available on the taxation of companies in Ireland. The 2011 edition **Taxation in the Republic of Ireland - Wikipedia** Dec 31, 2016 Ireland Taxation and Investment 2017 (Updated December 2016). 2 .. company limited by shares (LTD) and the designated activity company .. after the IP regime for intangible assets will apply instead (as **Tax on corporate lending and bond issues in Ireland - Practical Law** as an Irish investment company with variable capital. Obvious . 2011. The fund is considered tax transparent thus, the funds annual income (investment income and Guide to the taxation of Austrian investors in an Irish domiciled ETF. **Tax Facts 2015 - PwC** Apr 14, 2011 The Explainers field guide to exotic tax dodges. of companies in Ireland to disguise regular income as tax-deductible royalties on intellectual **Deloitte International Tax Source: Home** This is a list of the maximum potential tax rates around Europe for certain income brackets. Some countries also have lower rates of corporation tax for smaller companies. Ireland, 12.5% on trading income and 25% for non-trading income, 52% (PAYE income 40% additional contributions at . Retrieved 2011-12-26. **Irish tax system -** The Deloitte International Tax Source (DITS) is an online database featuring tax rates The DITS holding company matrix allows users to review and compare **EY Tax matters: Irish tax guide 2014 - Ernst & Young** The information given in this guide reflects the tax legislation billion annually and contributing nearly half of all corporate tax revenues. Ireland is . The IMD World Competitiveness Yearbook 2011 ranks Ireland 10th for GDP per capita. **Ireland Tax by country Tax Library ICAEW** 2016 Worldwide corporate tax guide: Ireland, Republic of 2016-17 (International Tax Review, February 2012). 2011. Albania-Ireland tax treaty enters into **CGT1 - Guide to Capital Gains Tax - Revenue** Irish Corporation Tax. This KEY book provides the most comprehensive analysis and commentary available on the taxation of companies in Ireland. 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