

International Tax Planning

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International Tax Planning

Nowadays, business world is becoming increasingly international. Though multinational corporations have existed for a long time, today the number of average or even small business on the international scene is increasing in terms of globalization and the Internet usage.

It very important to understand, that that different countries not only have very different natural, labor and financial resources, but also may have radically different tax systems. It is not just about the rates. Tax systems can vary even in the principles of levying taxes. Besides of national legislations tax issues, global commerce are regulated by international agreements between individual countries.

The entrepreneur desire to reduce the production costs of their products is natural. Therefore, for example, the production of consumer electronics is rapidly moving from developed countries to China and Malaysia, where labor cost is lower (Dahlman, n.d). As one of advantages, the benefits of the national tax system of some countries may be a kind of resource as useful as cheap labor or a mineral deposit, which attract business from all corners of the earth. This is especially useful for the mobile types of commerce, such as international trade and [finance](#).

While constructing scheme of work international business always takes into consideration

the tax attractiveness of countries, where it will act. Moreover, in certain cases, tax considerations play a decisive role for the choice of activities of various departments of the company. It happens, that the [corporation](#) completely rebuilds its global structure based on tax considerations. This is called, in fact, the international tax planning, that is a legitimate tax minimization activitie...

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...n international tax planning is to comply with this boundary, remaining within the law. Thus, international companies should be engaged in the development of qualified professionals in order to make tax schemes both effective and legitimate

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