



Company Taxation in the Asia-Pacific Region, India, and Russia

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The Asian-Pacific countries as well as India and Russia offer multinational companies all the benefits of booming economies in a world of recession. However, the investor must be aware of the tax regime under which he will operate. This survey presents the rates, definitions of taxable income and the incentives available in a complete, yet concise form. It goes on to review tax minimisation strategies and concludes with a comparison of the overall tax burdens for investors in each country derived from the Devereux/Griffith formulae – a methodology well known within the EU, but applied to this region for the first time.

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