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The Dividend Concept in International Tax Law, Dividend Payments (Series on International Taxation)

Marjaana Helminen

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interest payments in thin capitalisation situations and distributions following liquidation The analysis of each transaction refers to international tax law, including tax treaties, European tax law and the domestic tax law of Finland, Germany, Sweden and the United States. The comprehensive coverage and practical nature of **The Dividend Concept in International Tax Law** make it an essential acquisition for tax practitioners, researchers and tax libraries worldwide.

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