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Nexos, Enhanced, 3rd Edition Cuadros Student Text, Volume 1 of 4: Introductory Spanish, 1st Edition Cuadros Student Text, Volume 2 of 4: Introductory Spanish, 1st Edition

In an age when cross-border business transactions are increasingly effected without the transference of physical products, revenue concerns of states have led to a multitude of tax disputes based on the concept of "nexus". This important and timely book is the most authoritative to date to discuss one of the major tax topics of our time – the question of how taxing rights on income generated from cross-border activities in the digital age should be allocated among jurisdictions. Demonstrating in prodigious depth that it is the economic nexus of the tax entity or activity with the state, and not the physical nexus, which meets the jurisdictional requirement, the author – a leading authority on this area who is a Senior Commissioner of Income Tax and a Member of the Dispute Resolution Panel of the Government of India – addresses such dimensions of the subject as the following: whether a strict territorial nexus as a normative principle is ingrained in source rule jurisprudence; detailed scrutiny of such classical doctrines as benefit theory, neutrality theory, and international equity; comparative critique of the Organisation for Economic Co-operation and Development (OECD) and United Nation (UN) model tax treaties; whether international law and customary principles mandate a strict territorial link with the source state for the assumption of tax jurisdiction; whether the economic nexus-based tax jurisdiction and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process; and whether retrospective tax legislation breaches the principle of constitutional fairness. The book offers a politically informed analysis of the nexus principle and balances the dynamics of physical presence and economic nexus standards, based on an in-depth survey of the historical evolution of judicial pronouncements and international practices in this regard. Dr Singh's book exposes an urgently needed missing link in the international source rule literature and takes a giant step towards solving the thorny question of appropriate tax apportionment. It sheds brilliant light on the policies states may adopt when signing new tax treaties, so that unintended results may be foreseen and avoided. Tax

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practitioners, taxation authorities, and academic researchers in the field of international tax law and policy will greatly appreciate the book's forthright enhancement of the ability to defend challenges based on the nexus doctrine.

The author offers an overview of the most important topics and developments in international criminal law, which are essential to everyone studying and practicing ICL.

The first comprehensive textbook on political psychology, this user-friendly volume explores the psychological origins of political behavior. Using psychological concepts to explain types of political behavior, the authors introduce a broad range of theories and cases of political activity to illustrate the behavior. The book examines many patterns of political behaviors including leadership, group behavior, voting, race, ethnicity, nationalism, political extremism, terrorism, war, and genocide. Text boxes highlight current and historical events to help students see the connection between the world around them and the concepts they are learning. Examples highlight a variety of research methodologies used in the discipline such as experimentation and content analysis. The "Political Being" is used throughout to remind the reader of the psychological theories and concepts to be explored in each chapter. Introduction to Political Psychology explores some of the most horrific things people do to one another for political purposes, as well as how to prevent and resolve conflict, and how to recover from it. The goal is to help the reader understand the enormous complexity of human behavior and the significant role political psychology can play in improving the human condition. Designed for upper division courses on political psychology or political behavior, this volume also contains material of interest to those in the policymaking community.

The book Library Media Connection cited as something "all librarians need to have on their shelves" is now thoroughly revised for today's 21st-century library environment. Covering both technology and library practices, the title has been a go-to text for librarians and library school students since 2002. □ Thoroughly revises and updates a popular text for LIS or LTA programs that can also be used in MLIS curricula and for four-year programs in library studies and information studies □ Provides a succinct introduction to the library industry and a practical overview of the field from seasoned practitioners □ Brings together learnings from academic, public, special, and school libraries as well as archives and historical agencies, presenting material with both depth and breadth □ Is applicable as an introduction for library funding agencies and public library trustees or boards

A comprehensive introduction to theology from an Anglican perspective.

NEXOS, Enhanced Third Edition high-interest cultural themes and related activities encourage students to engage in meaningful communication using interpersonal, interpretive, and presentational modes. NEXOS's realistic pacing of material, easy-to-use grammar, practical vocabulary, plus engaging storyline and authentic video strands that contextualize grammar and vocabulary all work together to help students gain confidence and move quickly toward proficiency. The Enhanced edition features the addition of dazzling video footage and photography of National Geographic™ into iLrn to enhance students' cultural exploration. Important Notice: Media content referenced within the product description or the product text may not be available in the ebook version.

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Put simply, there is no text about public librarianship more rigorous or comprehensive than McCook's survey. Now, the REFORMA Lifetime Achievement Award-winning author has teamed up with noted public library scholar and advocate Bossaller to update and expand her work to incorporate the field's renewed emphasis on outcomes and transformation. This "essential tool" (Library Journal) remains the definitive handbook on this branch of the profession. It covers every aspect of the public library, from its earliest history through its current incarnation on the cutting edge of the information environment, including statistics, standards, planning, evaluations, and results; legal issues, funding, and politics; organization, administration, and staffing; all aspects of library technology, from structure and infrastructure to websites and makerspaces; adult services, youth services, and children's services; associations, state library agencies, and other professional organizations; global perspectives on public libraries; and advocacy, outreach, and human rights. Exhaustively researched and expansive in its scope, this benchmark text continues to serve both LIS students and working professionals.

Introduction to Homeland Security, Third Edition provides the latest developments in the policy and operations of domestic security efforts of the agencies under the U.S. Department of Homeland Security. This includes the FBI, Secret Service, FEMA, the Coast Guard, TSA and numerous other federal agencies responsible for critical intelligence, emergency response, and the safety and security of U.S. citizens at home and abroad. Changes in DHS and domestic security are presented from pre-September 11, 2001 days, to include the formation of DHS under President George W. Bush, all the way through to the current administration. Through this, the many transformative events are looked at through the lens of DHS's original establishment, and the frequent changes to the various agencies, organization, reporting structure, funding, and policies that have occurred since. This new edition is completely updated and includes coverage of topics relevant to homeland security operations not covered in any other text currently available. This includes highlighting the geopolitical context and the nature of global terrorism—and their implications—specifically as they relate to threats to the United States. Partnerships and collaboration with global allies are highlighted in the context of their relevance to international trade, domestic policies, training, and security. The book ends with a look at emerging threats and potential new, creative solutions—and initiatives in-process within the government—to respond to and address such threats. Key Features: Explores the history and formation of the Department of Homeland Security, recent developments, as well as the role and core missions of core agencies within DHS Outlines man-made threats, intelligence challenges, and intra-agency communication, planning, and operations Looks critically at the role of geopolitical dynamics, key international allies, and their influence on domestic policy and decision-making Covers the latest developments in programs, legislation, and policy relative to all transportation and border security issues Examines current issues and emerging global threats associated with extremism and terrorism Addresses natural and man-made disasters and the emergency management cycle in preparing for, mitigating against, responding to, and recovering from such events Introduction to Homeland Security, Third Edition remains the premier textbook for criminal justice, homeland security, national security, and intelligence programs in universities and an ideal reference for professionals as well as policy and research institutes.

Introduction to Christian Worship, Third Edition traces the development of the major forms of Christian worship, and includes discussion of the newest service books of the principal churches of North America and the British Isles. This staple of liturgical history is used widely in Protestant seminaries and is read by clergy and laity alike as an accurate, informative, and accessible introduction to all aspects of Christian

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worship. This revision keeps pace with the latest scholarship and includes more maps, tables, woodcuts, and photographs.

This research-based textbook covers 15 chapters on food, film, shopping, medical, ghost, and suicide tourism, based on research conducted over 15 years on tourists from East Asia and Southeast Asia, the UK, the USA, Australia, Germany, and New Zealand. It introduces students, researchers, educators, tourist bureaus, and tour operators to the demands of affluent tourists from the newly industrialized countries of East Asia and Southeast Asia.

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