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International taxation is the study or determination of tax on a person or business subject to the tax laws of different countries, or the international aspects of an individual country's tax laws as the case may be. Governments usually limit the scope of their income taxation in some manner territorially or provide for offsets to taxation relating to extraterritorial income.

International taxation - Wikipedia

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Code and Regulations sections included are those deemed to be essential to International Tax teachers, students and practitioners. The 2018-2019 edition of International Income Taxation: Code and Regulations--Selected Sections reflects all legislation and regulations enacted or adopted on or before June 1, 2018. International Income Taxation: Code and Regulations--Selected Sections (2018-2019) is now available in an eBook format which you can download to your computer instantly