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Publisher's Note
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Angelo Nikolakakis

Taxation of Foreign Affiliates

Angelo Nikolakakis updates commentary to Chapter 16, Global Minimum Tax.

Highlights

Volume 2

Chapter 16 — Global Minimum Tax

Commentary to Part I, Interpretation and Application has been reviewed and refreshed. NEW commentary has been added to Part I discussing flow-through entity and fiscally transparent entity; hybrid entity; reverse hybrid entity under the current rules; tax transparent entity and tax transparent structure; location of entities; and currency conversion. A NEW Division 2, Computation of GloBE Income or Loss and commentary have been added discussing determination of financial accounting income, and adjustments in computing GloBE income or loss.

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