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The taxation of natural resources : principles and policy ...
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Income Taxation of Natural Resources, an essential reference for all tax professionals and practitioners in the natural resources industries. The 2014 Edition covers vital tax and reporting practices and procedures; considers various changes and updates relative to the IRS; and deals with many recent developments affecting tax professionals,

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designed income allowing any deductions for costs; others allow

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Taxation of Natural Resources
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and Tax Issues - Tax Notes
Income Taxation of Natural
Resources 2014 2014th Edition
by Robert Swiech (Author),
Michael Terracina (Author), et. al.
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Tax Base - Hydro Power
Generation . Negative resource rent will be entitled to a tax .

refund (pay out) Sales income (market prices) -Operating costs -Concession fees -Property tax -Depreciation (linear: installations

1,5% equipment 2,5%) -Uplift (tax values * risk free rate) = Tax base liable to . 30 pct. tax . Taxing Natural Resources

Taxing Natural Resources - OECD (1) the Federal tax concept of income derived from oil, gas, and mineral production differs substantially from the customary business, accounting, or legal concepts of income; and (2) there is a substantial resemblance in the Federal income tax principles that apply to the production of oil and gas and to the production of other minerals.

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The Lands and Minerals Sector (LMS) of Natural Resources

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Canada (NRCan) helps people understand the tax instruments and policies that are relevant to the minerals and metals industries. The sector also: Performs tax analyses; Provides technical knowledge and advice to government, industry and investors nationally and internationally

Taxation | Natural Resources
Canada
tax law for natural resources and
prepare for an enhanced IRS
audit focus in this area to
effectively manage their tax risk.
For new investors in natural
resources, it is far more efficient
to properly structure the
investment and account for its
costs on the first tax return than

to try to fix problem areas in subsequent returns or during an IRS audit. The United States became

Natural Resources

Cover title: 1977 income taxation of natural resources. Edition of 1954 published under title: Taxation of oil and gas income; edition of 1961: Income taxation of oil and gas production. Updated ed., 1983: Income taxation of natural resources / by Frank M. Burke, Jr. and Robert W. Bowhay. c1983. Description: 571 pages in various pagings; 24 cm

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