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Advance pricing agreements or arrangements (APAs) are designed as a dispute prevention mechanism for transfer pricing related issues and provide certainty to taxpayers on taxation of cross-border transactions. Since the APA procedure was introduced by tax authorities in the late 1980s, it has gradually taken hold worldwide and evolved

along several dimensions with important characteristics. This book, the first exclusively dedicated to the global APA regime, provides a comprehensive, in-depth discussion of the APA concepts and procedures in twenty-five jurisdictions across Europe, Asia, Asia Pacific, North America, South America and Africa, noting the particular genesis, features, and progress made under each programme. The analysis covers such elements as the following: the types of APAs and their characteristics; the main steps involved in an APA process; key advantages of APA programme and comparative study of the APA as a preferred dispute prevention mechanism over other dispute resolution mechanisms; key issues observed and in practice by various APA authorities worldwide inter alia involving, cost base of captive entities, resolution of transfer pricing issues involving intangibles, location savings, joint site visits, attribution of profits to PEs, APAs for small businesses,

abbreviated procedure for renewal of APAs, significance of economic nexus prior to the grant of APAs and other relevant issues; exchange of APA rulings equip tax authorities to quickly identify risk areas so as to curb Base Erosion and Profits Shifting (BEPS), which augurs well for the APA programme and is another milestone in its evolution process; APAs provide jurisdictions with an excellent platform to fostering a non-adversarial tax regime. The author includes an extended case study of India's APA programme, highlighting some of its conspicuous elements with equal focus on certain special characteristics of APAs in Australia, Canada, France, Germany, Ireland, Korea, The Netherlands, Poland, UK and the United States. Factors influencing speedier processing and suggestions on further improvement of APA programmes are also included. Numerous tables and figures illustrate all aspects associated with APAs. With more

economies opening up and the worldwide implementation of the OECD/G20 BEPS Action Reports in an endeavour to combat BEPS, access and recourse to APAs is sure to grow. This invaluable book will enable tax administrations to learn from each other's experiences and help to prevent costly and time-consuming transfer pricing audits and litigation for multinational enterprises. The book will be welcomed by revenue officials, professionals, and advisors concerned with international taxation, as well as by tax law academics. For more than 39 years, millions of consumers have turned to Edmunds' buyer's guides for their shopping needs. This format makes it easy for consumers to get the advice and information they need to make a wise purchase on their next used vehicle. Readers benefit from features such as: - Recommendations for the Best Bets in the used car market - Detailed histories on popular models - Certified Used Vehicle Information - Hundreds of

photographs - Glossary of Used Car Buying Terms In addition to these features, vehicle shoppers can benefit from the best they've come to expect from the Edmunds name: - True Market Value pricing for trade-in, private party and dealer retail - Highlighted yearly model changes - In-depth advice on buying and selling a used car A complete list of the original factory-issue parts for every 1955-1971 Chevrolet V8 engine, including oil coolers, high-rise manifolds, and special cams. This fine book has been known as the "Stocker's Bible" for decades. Since publication of its first edition, Manual of Dietetic Practice has remained an essential guide to the key principles of dietetics and a core text for healthcare professionals looking to develop their expertise and specialist skills. Published on behalf of the British Dietetic Association, the UK professional body for dietitians, it covers the entire dietetics curriculum and is also an ideal reference text for qualified

practitioners. The book has been extensively restructured for its fifth edition and is now divided into two parts to make it easier to locate key topics. The first part covers professional practice, nutrition in specific groups, nutritional status and non-clinical areas of dietetic practice, while the second focuses on clinical dietetic practice, including nutrition support, and dietetic practice in individual areas of disease, from respiratory and renal disorders to mental health and palliative care. The popularity of the Internet and the affordability of IT hardware and software have resulted in an explosion of applications, architectures, and platforms. Workloads have changed. Many applications, including mission-critical ones, are deployed on a variety of platforms, and the System z® design has adapted to this change. It takes into account a wide range of factors, including compatibility and investment protection, to match the IT requirements of an enterprise. The zEnterprise System

consists of the IBM zEnterprise 196 central processor complex, the IBM zEnterprise Unified Resource Manager, and the IBM zEnterprise BladeCenter® Extension. The z196 is designed with improved scalability, performance, security, resiliency, availability, and virtualization. The z196 Model M80 provides up to 1.6 times the total system capacity of the z10™ EC Model E64, and all z196 models provide up to twice the available memory of the z10 EC. The zBX infrastructure works with the z196 to enhance System z virtualization and management through an integrated hardware platform that spans mainframe, POWER7™, and System x® technologies. Through the Unified Resource Manager, the zEnterprise System is managed as a single pool of resources, integrating system and workload management across the environment. This IBM® Redbooks® publication provides an overview of the zEnterprise System and its functions, features, and

associated software support. Greater detail is offered in areas relevant to technical planning. This book is intended for systems engineers, consultants, planners, and anyone wanting to understand the zEnterprise System functions and plan for their usage. It is not intended as an introduction to mainframes. Readers are expected to be generally familiar with existing IBM System z technology and terminology. The changes to this edition are based on the System z hardware announcement dated July 12, 2011. The popularity of the Internet and the affordability of information technology (IT) hardware and software have resulted in an explosion dramatic increase in the number of applications, architectures, and platforms. Workloads have changed. Many applications, including mission-critical ones, are deployed on a variety of platforms, and the IBM® System z® design has adapted to this change. It takes into account a wide range of

factors, including compatibility and investment protection, to match the IT requirements of an enterprise. This IBM Redbooks® publication provides information about the IBM zEnterprise® BC12 (zBC12), an IBM scalable mainframe server. IBM is taking a revolutionary approach by integrating separate platforms under the well-proven System z hardware management capabilities, while extending System z qualities of service to those platforms. The zEnterprise System consists of the zBC12 central processor complex, the IBM zEnterprise Unified Resource Manager, and the IBM zEnterprise BladeCenter® Extension (zBX). The zBC12 is designed with improved scalability, performance, security, resiliency, availability, and virtualization. The zBC12 provides the following improvements over its predecessor, the IBM zEnterprise 114 (z114): Up to a 36% performance boost per core running at 4.2 GHz Up to 58% more capacity for

traditional workloads Up to 62% more capacity for Linux workloads The zBX infrastructure works with the zBC12 to enhance System z virtualization and management through an integrated hardware platform that spans mainframe, IBM POWER7®, and IBM System x® technologies. The federated capacity from multiple architectures of the zEnterprise System is managed as a single pool of resources, integrating system and workload management across the environment through the Unified Resource Manager. This book provides an overview of the zBC12 and its functions, features, and associated software support. Greater detail is offered in areas relevant to technical planning. This book is intended for systems engineers, consultants, planners, and anyone who wants to understand zEnterprise System functions and plan for their usage. It is not intended as an introduction to mainframes. Readers are expected to be generally

familiar with existing IBM System z technology and terminology. Steve O'Meara's guide to the Herschel 400 for amateur astronomers. Vehicle shoppers can benefit from the what they've come to expect from the Edmunds name: true market values for trade-ins, private party and dealership-highlighted yearly model changes, and in-depth advice. The Complete Guide to Landscape Astrophotography is the ultimate manual for anyone looking to create spectacular landscape astrophotography images. By explaining the science of landscape astrophotography in clear and straightforward language, it provides insights into phenomena such as the appearance or absence of the Milky Way, the moon, and constellations. This unique approach, which combines the underlying scientific principles of astronomy with those of photography, will help deepen your understanding and give you the tools you need to fulfil your artistic vision. Key features include: •

Distinguished Guest Gallery of images from renowned nightscape photographers such as Babak Tafreshi, Bryan Peterson, Alan Dyer, Brenda Tharp, Royce Bair, Wally Pacholka, and David Kingham • The twenty-five best landscape astrophotography subjects and how to photograph them • Astronomy 101 - build your knowledge of night sky objects and their motion: the Milky Way, moon, Aurora Borealis/Australis, constellations, meteors and comets • Information on state-of-the-art planning software and apps designed to enable you to capture and enhance your landscape astrophotography • Field guide for creating a detailed plan for your night shoot • Description of the best moon phases for specific types of nightscape images, and the best months and times of night to see the Milky Way • How-to guide for creating stunning time-lapse videos of the night sky, including Holy Grail transitions from pre-sunset to complete darkness • Four detailed case

studies on creating landscape astrophotography images of the Milky Way, full moon, star trails, and constellations. Previously published as one volume under same title. The popularity of the Internet and the affordability of IT hardware and software have resulted in an explosion of applications, architectures, and platforms. Workloads have changed. Many applications, including mission-critical ones, are deployed on a variety of platforms, and the System z® design has adapted to this change. It takes into account a wide range of factors, including compatibility and investment protection, to match the IT requirements of an enterprise. This IBM® Redbooks® publication discusses the IBM zEnterprise System, an IBM scalable mainframe server. IBM is taking a revolutionary approach by integrating separate platforms under the well-proven System z hardware management capabilities, while extending System z qualities of service to those platforms. The zEnterprise System consists of

the IBM zEnterprise 114 central processor complex, the IBM zEnterprise Unified Resource Manager, and the IBM zEnterprise BladeCenter® Extension. The z114 is designed with improved scalability, performance, security, resiliency, availability, and virtualization. The z114 provides up to 18% improvement in uniprocessor speed and up to a 12% increase in total system capacity for z/OS®, z/VM®, and Linux on System z over the z10™ Business Class (BC). The zBX infrastructure works with the z114 to enhance System z virtualization and management through an integrated hardware platform that spans mainframe, POWER7™, and System x technologies. The federated capacity from multiple architectures of the zEnterprise System is managed as a single pool of resources, integrating system and workload management across the environment through the Unified Resource Manager. This book provides an overview of the zEnterprise System and

its functions, features, and associated software support. Greater detail is offered in areas relevant to technical planning. This book is intended for systems engineers, consultants, planners, and anyone wanting to understand the zEnterprise System functions and plan for their usage. It is not intended as an introduction to mainframes. Readers are expected to be generally familiar with existing IBM System z technology and terminology. A whole new twist on General, Organic and Biological Chemistry!

Introducing a unique approach, with a whole new twist designed for the specific needs of the General, Organic, and Biochemistry course! Kenneth Raymond's General, Organic, and Biological Chemistry offers a concise, manageable, highly effective alternative with an integrated Table of Contents. Now, students can get to the biochemistry topics earlier, better appreciate how the course relates to careers in allied health, and see connections among these three

areas of chemistry. Here's how Raymond's approach works: 1. Integration. The text presents interrelated topics from general, organic, and biochemistry in the same or adjacent chapters. This highly integrated approach reduces excess review, and enables students to explore biochemical topics earlier in the course. The result is a briefer, more focused, and more engaging text. 2. Applications. Raymond takes a very applied approach, filled with real-life examples that effectively connect the chemistry to future careers in health-related fields. Chapter-opening vignettes focus on the link between chemistry and everyday topics. 3. Relevance. Online videos and articles from ScienCentral connect the chemistry presented in the text to current events. 4. Brief and accessible. Concise, readable chunks of text make the book accessible for a wide range of students. 5. Lots of support--online and in the text. * eGrade Plus online resources: Homework management, a

complete online text, videos, interactive problems, and more--all in one convenient website. eGrade Plus is included free with new copies when the instructor adopts the eGrade Plus version of the text. www.wiley.com/college/egradeplus * A review of essential math in the text and on the eGradePlus website. Manuals such as this would have been used by the United States Navy and the Merchant Marine to navigate during World War II. This user-friendly guide contains easy-to-find information about the latest version's new and significantly changed features. The author includes practical examples of Word "at work", and offers step-by-step instructions for creating many different kinds of useful documents, including brochures, postcards, overhead transparencies, resumes, signs, and more. Evidence-Based Medicine Guidelines fills the demand for a handbook discussing the diagnosis and treatment of a wide range of diseases and conditions encountered by health care

professionals. The title was first published in Finland by the Finnish Medical Society, where it is now considered to be the single most important support tool for the physicians' decision making in their daily work. What sets EBM Guidelines apart from competing books? Provides physicians with fast and easy access to practice guidelines based on the best available research evidence Covers practically all medical conditions encountered in general practice Developed by over 300 experienced general practitioners and specialists worldwide Includes both diagnostic and therapeutic guidelines, and recommendations on diagnostic tests and drug dosage Presented in a user-friendly format with self-contained chapters based on clinical subjects Clear and concise explanations of all available evidence results in the guideline for treatment The strength of evidence is graded from A-D making this title a quick and easy reference

whenever and wherever you need it! Assumes no prior knowledge of EBM or statistics - all the work of searching and appraisal has been done for you! Seeks to include guidelines where clinical evidence is incomplete or unavailable Contains full-colour photographs and tables throughout Easy-to-read and fast support at the point of care - EBM Guidelines: Summarises the best available evidence - Cochrane reviews - DARE abstracts - Clinical Evidence topics - original articles in medical journals - abstracts in the Health Technology Assessment Database - NHS Economic Evaluation Evaluates and grades the strength of all individual evidence from A (Strong research-based evidence) to D (No scientific evidence) Suggests guidelines based on clinical evidence. If clinical evidence is inadequate or missing, an expert panel evaluate all other available information and suggests the appropriate guideline With over 1000 problem-orientated or disease-specific guidelines

including reference to evidence summaries for all guidelines, this title is the most extensive collection of guidelines for primary care today. Here are just a few examples of the raving reviews for Evidence-Based Medicine Guidelines: "An excellent resource... quick to use, even during consultations...very helpful to check whether our preferred diagnostic and therapeutic methods are adequate...competent suggestions based on real evidence..." —Heinz Bhend, PRIMARY CARE "clinically useful answers...easy-to-read ...this resource is worth using..." —Carl Heneghan, Centre for Evidence-Based Medicine, Oxford, UK, EVIDENCE-BASED MEDICINE Journal In this new edition of the Handbook of Signal Processing Systems, many of the chapters from the previous editions have been updated, and several new chapters have been added. The new contributions include chapters on signal processing methods for light field displays,

throughput analysis of dataflow graphs, modeling for reconfigurable signal processing systems, fast Fourier transform architectures, deep neural networks, programmable architectures for histogram of oriented gradients processing, high dynamic range video coding, system-on-chip architectures for data analytics, analysis of finite word-length effects in fixed-point systems, and models of architecture. There are more than 700 tables and illustrations; in this edition over 300 are in color. This new edition of the handbook is organized in three parts. Part I motivates representative applications that drive and apply state-of-the art methods for design and implementation of signal processing systems; Part II discusses architectures for implementing these applications; and Part III focuses on compilers, as well as models of computation and their associated design tools and methodologies. The Rough Guide to Shanghai is the

ultimate insider's guide to China's brash new mega city. Having hosted the extravagant 2010 world expo Shanghai is muscling forward to take its place alongside such financial powerhouses as Tokyo and London. But it's no longer just about China's rising business clout; in everything from fashion and art to cutting-edge architecture, Shanghai is making waves. All the major and off beat sights of this notoriously fast-changing city are covered in this fully-revised third edition, from the glorious, newly renovated Bund, set to become China's Champs Elysee, to huge new cultural markers such as the Power Station of Art, to chic shopping district Tianzifang. Cutting through the hype, this guide reveals the best places to shop, from malls to backstreet tailors; to sleep, whether you want a youth hostel, trendy boutique hotel or luxury pad; and to eat, from the glitziest destination restaurants to the best street dumplings. For when the pace of the city gets too frantic, there's all you need

to know for great daytrips to tranquil canal towns such as Wuzhen or Suzhou. Easy to read, full-colour maps are provided throughout the guide, plus there's a handy subway map, and the pinyin and Chinese characters are given for all attractions and venues. Make the most of your trip with The Rough Guide to Shanghai. Now available in PDF format. The popularity of the Internet and the affordability of IT hardware and software have resulted in an explosion of applications, architectures, and platforms. Workloads have changed. Many applications, including mission-critical ones, are deployed on various platforms, and the IBM® System z® design has adapted to this change. It takes into account a wide range of factors, including compatibility and investment protection, to match the IT requirements of an enterprise. This IBM Redbooks® publication addresses the new IBM zEnterprise® System. This system consists of the IBM zEnterprise EC12 (zEC12), an

updated IBM zEnterprise Unified Resource Manager, and the IBM zEnterprise BladeCenter® Extension (zBX) Model 003. The zEC12 is designed with improved scalability, performance, security, resiliency, availability, and virtualization. The superscalar design allows the zEC12 to deliver a record level of capacity over the prior System z servers. It is powered by 120 of the world's most powerful microprocessors. These microprocessors run at 5.5 GHz and are capable of running more than 75,000 millions of instructions per second (MIPS). The zEC12 Model HA1 is estimated to provide up to 50% more total system capacity than the IBM zEnterprise 196 (z196) Model M80. The zBX Model 003 infrastructure works with the zEC12 to enhance System z virtualization and management. It does so through an integrated hardware platform that spans mainframe, IBM POWER7®, and IBM System x® technologies. Through the Unified Resource Manager, the

zEnterprise System is managed as a single pool of resources, integrating system and workload management across the environment. This book provides information about the zEnterprise System and its functions, features, and associated software support. Greater detail is offered in areas relevant to technical planning. It is intended for systems engineers, consultants, planners, and anyone who wants to understand the zEnterprise System functions and plan for their usage. It is not intended as an introduction to mainframes. Readers are expected to be generally familiar with existing IBM System z® technology and terminology. John Ridley provides comprehensive information on usage, design and programming for the Mitsubishi FX range of programmable logic controllers, in this step-by-step, practical guide. Professional engineers working with Mitsubishi PLCs, as well as students following courses focusing on these devices, will

find this book to be an essential resource for this popular PLC family. Numerous worked examples and assignments are included, to reinforce the practical application of these devices, widely used in industry. Fully updated throughout from coverage of the FX PLC to now cover the FxN PLC family from Mitsubishi, John Ridley also focuses on use of the Fx2N - the most powerful and diverse in function of this PLC group. The second edition contains advanced topics along with numerous ladder diagrams and illustrative examples. A hands-on approach to the programming, design and application of FX PLC based systems Programmed using GX Developer software - used worldwide for the whole range of the FX PLC family Covers Ladder Logic tester - the GX developer simulator that enables students and designers to test and debug their programs without a PLC Provides lists of selling prices of items found on eBay in such categories as antiques, boats,

books, cameras, coins, collectibles, dolls, DVDs, real estate, stamps, tickets, and video games.

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- [Herschel 400 Observing Guide](#)
- [The Deep sky Field Guide To Uranometria](#)
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