TAXATION AND MINING pdf

1: Zambian Economist: Government Position on Mining Taxation Regime

PwC Corporate income taxes, mining royalties and other mining taxesâ€" update 2 During the gathering and preparation of the per country tables, there were a few general trends with respect to taxation of mining operations.

Prior to late , very few concrete cryptocurrency mining taxes existed in the United States or the rest of the world. As the values of top cryptos like BTC, ETH, and several others began to rise in late , more cryptocurrency miners became more concerned with the possibility of taxation on crypto assets and for good reason. Government agencies around the world are starting to place more taxes on cryptocurrency mining. US Mining Tax Laws Even though it might have been possible to legally not pay taxes on crypto mining in the past, anyone making profits off of cryptocurrency mining in Tax Year and beyond will now be subject to taxation. Like-Kind Rule Era Is Over Before the US Congress put forth a clearer ruling in , the classification category of cryptocurrency assets was up for interpretation according to many tax experts. Essentially, this ruling meaning that a miner could theoretically trade a mined cryptocurrency for another cryptocurrency without having to pay taxes. Now, however, there are no more tax exemptions. US citizens and anyone with bitcoin mining operations in will have to pay taxes beginning in There are currently two options in the US. The first option is to report earnings from mining as self-employment income and income tax. With this choice, you are able to deduct expenses like mining equipment, electricity bills, and other related expenses. If you use the same electric meter for other purposes i. The main disadvantage to this option is that, unless you consume a significant amount of electricity, taxes will likely be much higher than the second option. There are a couple of things to consider when paying taxes for mining profits as a secondary income stream. The best way to keep track of value is to write down prices at the time you mined a given coin. What could have been a net profit gain today could very well become a net loss tomorrow. In addition, whenever you profit off of a trade of any given mined coin, you have to pay a second, separate capital gains tax. Even as prices have gone down, governments appear to be more polarizing than ever before on this issue. Some nations are placing taxes on both traders and miners. Other nations are creating cryptocurrency tax havens. Australia- Mining is treated like stock trading; therefore, it is taxed. Belarus- Crypto tax breaks will officially last until at least Denmark- In the future, cryptocurrency companies will be taxed. Germany- There are no taxes if crypto is held as an asset for greater than one year. After that time, it is possible to convert crypto to Euros or other currency without having to pay capital gains taxes. Japan- Similar to the US, crypto is possibly subject to income taxes and capital gains taxes.

2: What You Need to Know About Bitcoin Mining Taxes - The Miners' Union

1 Fiscal Decentralization and Mining Taxation Professor James M. Otto Abstract Mineral sector reform efforts have been initiated in many nations during.

Knowing how taxes play a role in your bottom line is key to realizing all the benefits of dedicating your expensive hardware to secure a decentralized cryptocurrency network. Net earnings in self-employment is equal to gross income from trade or business, less allowable deductions. Individuals generally work as employee or independent contractor. On behalf of their employees, employers account for, and collect via payroll employment taxes. Individuals work as independent contractors and account for their own taxes. If you mined your bitcoins, as IRS Notice elaborates, miners have to recognize income for each bitcoin mined during the taxable year. The IRS illustrates an example for taxpayers. Instead, they would be deductible in the taxable year as an expense. Miners will need to determine if their mining activity rises to the level of a trade or business, which is a highly factual determination. If your mining operation is not substantial or continuous, you would deduct expenses like an ordinary investor. Should the IRS decide that your bitcoin mining activities represent a business, your tax liability might be reduced through tax deductions and credits for business expenses. If the IRS sees your mining as a hobby, these options are not available. Mining bitcoins, the process of which which is considered income, constitutes a taxable event, and expenses can be deducted if the IRS determines your operations to be a business. When this amount represents a loss, then it could be declared as such for tax purposes. The IRS sees mined bitcoins as immediate income at market value of the mined coins mining date Therefore, it is important miners know the price of bitcoin at the time of the coins having been mined. The above information applies generally to alternative cryptographic assets and mining pools alike. Many independent contractors are required to make quarterly tax payments or face a penalty for a failure to make timely payment. There has been an ongoing discussion of this topic at BitcoinTalk. Be sure to study the IRS comments on bitcoin mining here. Author photo of Giga Watt crypto miner facility.

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3: Mining Taxation In Zimbabwe | Ministry of Mines and Mining Development

CORPORATE INCOME TAX. Income Tax is charged in accordance with the Income Tax Act (Chapter), Section 15(2)f. Income tax on mining operations is levied at 15% for Special Mining Lease Holders and 25% for other mining title holders.

Twitter Email A number of governments have recently imposed stiffer taxes on mining activities. While raising more revenue for the government in the short term, these taxes might discourage mining development over the longer haul. To what extent does it make sense on economic grounds for governments to tax mining, and at what level? Countries around the world impose royalties, corporate income taxes, excess profit taxes, and other imposts on companies mining coal, uranium, gold, copper, and other metals. While such tax regimes are complicated and difficult to compare, the tax burden on mining varies substantially among countries. We also know that mineral commodity markets are highly volatile. When prices are high and mining companies are enjoying substantial profits, as has been the situation for much of the past decade, host countries often raise taxes in an effort to obtain a larger share of the wealth flowing from their mineral sectors. Australia, for example, has recently announced a substantial increase in taxes on mining, causing some companies to reassess their planned investments there. Australia, moreover, is not alone. Brazil, Chile, and other countries are also considering higher taxes on mining. Arguments for Taxing Mining Three common arguments are often encountered in the ongoing public debates over raising taxes on mining. First, some deposits, thanks to high grades and other factors largely associated with their geological formation millions of years ago, have particularly low costs. As a result, companies exploiting these deposits reap large profitsâ€"or what are often called economic rentsâ€"which governments should tax for the benefit of their citizens. Second, mineral resources are inherently valuable due to their nonrenewable nature. For this reason, an opportunity costâ€"or what economists call a user costâ€"is incurred when they are exploited because they are now no longer available for future use. In many countries, mineral resources belong to the state by law, and higher taxes help ensure that the state and the public are properly compensated for the loss of valuable nonrenewable assets. Third, higher taxes can provide a more equitable division of the wealth that mining creates between producing companies and the host country, particularly in light of the high prices and profits that the iron ore, copper, and other mineral commodity industries have enjoyed over the past decade. A Closer Look Upon reflection, however, none of these arguments for higher taxes on mining is particularly convincing. We know that the rents generated by low-cost mineral deposits provide the incentive for private companies to explore for new deposits. No exploration company is trying to discover a marginal mineral deposit that is, one whose value reflects user costs but not any economic rents. What drives the search for new mineral reserves is the hope of finding a world-class deposit with very low costs. For this reason, one can argue that there actually are no economic rents over the long run associated with mining because by definition a rent is a return the government can tax without altering the economic behavior of companies and other market participants. In any case, the important point is that governments that tax away what many think of as economic rentsâ€"that is, the profits associated with particularly rich and therefore low-cost depositsâ€"will reduce and at some tax level completely eliminate exploration in the country. Over time this diminishes the viability of, and hence the potential returns from, its mineral sector. The argument that mineral resources are inherently valuable because of their nonrenewable nature is similarly suspect. This is because empirical efforts to measure user costs have largely found them to be negligible. New discoveries and technological change apparently have offset the opportunity cost incurred in the future of using nonrenewable resources today. The third reason for higher taxesâ€"the need for a fairer distribution of the benefits from miningâ€"suffers from at least two shortcomings. First, it requires the government to define what is fair, which is difficult to do in an objective manner. Reasonable people disagree over what is and is not fair, just as they disagree over what is and is not beautiful. In well-functioning democratic societies, however, governments are elected by their citizens and ultimately expected to focus their efforts on promoting the welfare of their own citizens.

4: Whatâ€™s the Optimal Tax on Mining? | Resources for the Future

THE TAXATION OF MINING The History When Nevada received the authorization from Congress to petition for statehood, a convention was convened to write.

Tax Efficient Supply Chain Challenges mining companies face One of the greatest opportunities to unlock value in the mining industry is to plan across the entire supply chain. Since the major markets for African commodities include Asia, the US and Europe, companies need to identify efficiencies beyond their own borders. This includes the careful management of risks across different jurisdictions. How does the Deloitte solution address the business issue? This includes four steps: Realign for business transformation Operational changes are usually required to move the business model and the tax plan into harmony. Defining a new operating model to improve operating margins and grow revenues in a tax compliant manner can generate increased after-tax earnings and enhanced cash flows. Shifting components of the physical value chain to more tax-efficient jurisdictions is part of the solution, as is the strategic relocation of intellectual property. Reconfigure Information Technology IT systems As governance structures, supply chains, and other parts of an enterprise realign to capture more value, the information systems that support those functions must evolve as well. As a result, the IT systems should be reconfigured to support the new operating model. In addition, the IT function is itself a source of potential new efficiency through centralisation, shared service centres, and economies of scale. Readying human resources BMO initiatives have human capital implications across the organisation. After all, moving functions and risks means moving people, and that can trigger leadership challenges, potential disruption to the business, and loss of talent. These challenges, which can also create opportunities, need to be managed carefully with a command and control project management structure, strong communication plans, and dynamic change management. Re-organise legal, finance, and tax structure BMO goes beyond narrowly defined tax questions, but those questions remain at the heart of any worthwhile solution. A new legal structure and transaction flows often result from a BMO transformation as a means of managing tax and trade risks in the local countries as the legal entity structure aligns with the new operating model. Finance aspects, cash flows, and customs duties and other indirect tax implications of the new business model need to be considered within the new management and reporting structure. Benefits to your organisation The risks inherent in the mining industry present unique opportunities for companies to reduce their effective tax rate. This can be done by aligning the supply chain in a tax efficient manner. Furthermore, careful consideration of the business model can overcome additional economic and regulatory challenges, such as liquidity shortages and withholding taxes. Transfer Pricing Challenges mining companies face The mining industry poses some very specific challenges from a transfer pricing point of view. South African mining groups are often involved at more than one level in the supply chain. For example, the group may both mine and beneficiate the commodity in South Africa. This can make it very difficult to evaluate the profitability of the South African entity or entities. In this scenario, it is also necessary to determine the value on which the Mining Royalty will be paid. Companies would wish, as far as possible, to pay on the value of the commodity before any beneficiation. The global footprint of many multinationals in the mining industry also presents challenges. It is necessary to consider the pricing of sales to group companies in multiple parts of the world. This is likely to mean that the pricing policies are very complex. Meeting documentation requirements in multiple jurisdictions is also onerous. A specific problem for ventures into Africa is the wide range of withholding taxes imposed by many African governments How does the Deloitte solution address the business issue? The South African team has extensive experience in preparing OECD compliant documentation, which satisfies the requirements of SARS and is readily adaptable to the requirements of other countries. We have extensive experience in the mining industry. Apart from substantial documentation projects, our assignments have included the following: Benchmarking the sale to Europe of a valuable by-product from mining operations Working together with colleagues in the UK and Canada to secure an advance pricing agreement APA between the authorities of those two countries Advising on the South African transfer pricing implications of a significant restructuring of the supply chain of a commodity mined in South

Africa. The benefits of using the SA TP team are as follows: A cutting edge SA practice with access to a world-wide range of specialists in the mining industry A proven record of successful and constructive negotiations with SARS and with revenue authorities in other African countries most recently, Botswana and Malawi Extensive experience in the mining industry.

5: Trends in taxation: transparency, mining royalties | KPMG | GLOBAL

Between "No to Mining" and "Allow Mining" is the philosophy of "Over-tax, over-regulate Mining", and this is what we have now. First, the Philippines has the highest value added tax (VAT) or gross sales tax rate in the Association of Southeast Asian Nations.

What is certain is that they are subject to taxes. What is, however, uncertain and even unpredictable is 1 the type of taxes and 2 the amount of tax that these companies would be subject to and liable for. However, this article touches on the second uncertainty. This has had a direct impact on, inter alia, the amount of income tax and mineral royalty collections from these companies. As a result, in the integrated tax audits that SARS conducts on mining and prospecting companies some of the areas of tax that SARS focusses on are the following: This could result in a cash tax outflow much sooner than planned. The tax treatment of prospecting expenditure There appears to be a difference in interpretation under which section of the Act prospecting expenditure should be claimed, which impacts directly on the overall income tax position and financial viability of the project and therefore of the company. In addition, there is uncertainty although case law provides some but not clear enough guidance on when income constitutes mining income or non-mining income. The conclusion of the analysis on these issues has a direct bearing on the application of the ring-fencing provisions and the overall income tax position and financial soundness of the mining company. Mineral royalties Although the Mineral and Petroleum Resources Royalty Act is a mere 12 or so pages, the interpretation and application of these provisions, especially to the so-called unrefined mineral resources, is very complex and creates uncertainty in the interpretation thereof to the various mineral resources. Diesel rebates Mining companies face challenges by SARS on the entitlement and application of diesel rebates which is administered through the Value-Added Tax VAT system applicable to their mining operations, which could have a significant impact on the amount of VAT refund or liability of the company. Mining Housing There is significant pressure on mining companies to provide ownership of housing to mine workers and their families. The tax costs arising in such instance has a direct bearing on the overall cost and viability of providing mining housing to employees. Social and Labour Plan costs In order to obtain and keep a mining right, mining companies must have an approved social and labour plan that involves the spending of money by the company on the activities specified in such plans. There is uncertainty on the tax treatment from an income tax, donations tax and VAT perspective of this expenditure in the hands of the mining companies. Again the tax cost arising in this regard adds to the overall cost of mining. Merger and acquisition transactions It is notable that companies or rather their shareholders are revisiting their mining and prospecting portfolios and are either selling a mining operation or prospecting operation, that is, non-core or otherwise not viable in the portfolio i. The interpretation and application of this section is complex and since the introduction of Capital Gains Tax CGT it is debatable whether this section has served its purposes and is still required. Where the shares in the company are being acquired as opposed to an asset deal the cost of the funding of the acquisition is important, especially where interest-bearing debt funding is used. The interest deductibility rules in this regard are very complex and at this stage require approval from SARS before any interest is deductible. Where the transaction involves a share exchange, there are numerous and complex tax rules to be considered, which could trip up both the seller and purchaser, which if unaware of these rules could get a nasty and hefty tax bill. Non-tax resident shareholders selling their shares whether directly or indirectly through intermediary companies in South African mining companies or prospecting companies may be subject to South African CGT, and if so the purchaser is obliged to withhold 7. In this regard, it is uncertain whether mining rights or prospecting rights constitute immovable property, which would have a direct impact on the conclusion of the analysis of the CGT liability or not of such non-resident shareholder. From a foreign direct investment perspective certainty and predictability are two key factors for investors when deciding on whether and the quantum of the investment they would introduce into a country. It was therefore very refreshing when the Minister of Finance announced the establishment of the Davis Commission to investigate our tax system including the taxation of mining companies. Hopefully Judge Davis will take the above-mentioned and other taxation issues into consideration when the time comes to address the taxation of mining and prospecting companies to make this industry attractive again for foreign investors. Until such time, mining and prospecting companies and their shareholders should take advice from their mining tax advisors when faced by challenges by SARS or making investment decisions, where the types of taxes and the quantum thereof, due to inter alia the complexity thereof, no doubt plays a significant role. Professional advice must be sought from ENSafrica before any action is taken based on the information provided herein, and consent must be obtained from ENSafrica before the information provided herein is reproduced in any way.

6: Minerals Resource Rent Tax - Wikipedia

In July , the government of Zambia announced a new Mineral Royalty Tax based on a sliding scale that varies between 4% and 6%, depending on the copper price.

This is against the backdrop that the sector has been experiencing high copper prices in the recent past. It is worth noting that the various changes in tax policies in the last 10 years with a view to optimise benefits from the mines have not yielded the desired results. The House may wish to note further that the contribution of the mining sector revenue as a percentage of GDP remains low at 4 percent. Similarly, the contribution of the mining sector to the national budget has remained minimal even after the Government doubled the mineral royalty rate from 3 to 6 percent. The PF Government is cognisant that our mineral wealth is non-replenishable. It is therefore our responsibility as leaders of today to ensure that the exploited copper and other mineral resources contribute to development so as to ensure prosperity for future generations. Government is fully aware and does appreciate that the gestation period for mining companies to reap gains from investment is long. This notwithstanding, there is need to have tax policies that guarantee a win-win situation by tackling the inherent weakness that existed in the mining tax regime prior to It has been a challenge for the revenue administration to detect and abate suchpractices. Further, provisions on capital allowances and carry forward of losses eliminated potential taxable profits. The tax structure was simply illusory as only two mining companies were paying Company Income Tax under the previous tax regime as most of them claimed that they were not in tax-paying positions. It has therefore became imperative for the Government to restructure the mining tax regime by replacing the profit based tax system with a simple mineral royalty based regime that is final so that we insulate ourselves against tax planning schemes which are structured to wipe out taxable profits. In coming up with the 8 percent and 20 percent mineral royalty rates for underground and open cast operations respectively, the Government took into account the different cost structures for underground mining and open cast mining. I am eternally obliged to members of this august House for having overwhelmingly supported the Bill for us to proceed with the tax changes. We have however, received submissions from the Chamber of Mines and some of the mining companies that the new tax regime for the mining sector may pose sustainability challenges to the sector given the high cost of production for some of the mines. It is clear that the unfavourable course of events in the global economy, particularly the weak demand for copper from China coupled with the Eurozone debt crisis, have occasioned a slump in copper prices to their lowest in five years. In the event that this outlook persists our growth prospects will be dampened. Government will pursue sector specific tax policies, and will not be persuaded to put in place tax laws to favour individual companies in order to avoid distortions. I wish to inform the nation that the Mines and Minerals Development Act contains mitigation measures which holders of the mining rights may wish to pursue on the perceived challenges the mining tax regime may present. Government is committed to promoting investment and efficiency in the mining sector. The Government has planned to address policy matters while all operation matters will be dealt with by the specialised agency Zambia Revenue Authority which is responsible for tax administration. I am pleased to inform this august House that as a listening Government we have considered the submissions from the Chamber of Mines and we have proceeded to realign the provisions of Rule This will ensure that mining companies and all exporters are not unduly encumbered by administrative rules and in the process affecting their cash flows and operations. This is a clear demonstration of our unfettered commitment to ensuring that regulations are not onerous but supportive to investment and business development. In the same breath, we are confident that mining companies will remain resolute in complying with tax rules. Rationality and efficacy demand that our solutions are duly balanced. I therefore, would like to assure the nation that the Government is committed to ensuring that the tax system is not burdensome but conducive to tax compliance and beneficial to the country. The Government remains open to dialogue and will welcome progressive ideas on matters relating to development of the country inclusive of those pertaining to taxation. This will be within the spirit of partnership between investors and the Government.

7: Zambian Economist: A Note on Mining Taxation Policy

Trends in taxation: transparency, mining royalties The dramatic fall in global mining commodity prices, along with high national deficits and a slow climb out of recession in most economies, has elicited a strong reaction from governments.

He is an economist and development consultant based in Canada. You can find him on Facebook and via email Mineral taxing issues for Zambia have been exhaustively discussed in several of my previous articles. I normally make comments to complement the excellent tax debate found on Zambian Economist ZE. I do realize that copper prices do sometimes rise and other times they fall. And that consumer preference does change. Indeed things do happen. With no investors and when customers turn away from buying copper, we lose revenue. Therefore I am quite concerned about the dependence on copper, which after all one day may no longer be in demand. In this situation, the solution according to me â€" would be to diversify away from copper now, and develop a more balanced and integrated economy. But you cannot diversify if you do not have the financial resources. Therefore apart from user fees of all sorts â€" borrowing and taxing seem to be the main options available to governments for raising revenue. I prefer that we go the taxing route rather than borrowing money from abroad. Zambia is not the only country producing copper â€" so models on which we can base our taxing policies are already available else where. In developed market economies, taxing issues are used to sway voters. Lower taxing doctrines are identified with countries where ideologies tend to be socially conservative or Republican. In these countries, household and corporate taxes are lower. On the other hand, liberal or social democratic governments tend to favour higher and progressive tax rates â€" for, they argue that â€" that is necessary to encourage national income redistribution. In developing countries like Zambia, where the economies are still weak, and that survival is in general based on raw materials and natural resources â€" mineral taxes and royalties together with commodity export taxes become important. Rather than selling policies to voters as they do in DCs [Developed Countries], LDCs [Less Developed Countries] politicians have to demonstrate to the investors, the fairness and attractiveness of their tax regimes. Otherwise nobody comes to invest. In addition, although only a small portion of populations in poor countries have formal jobs, nevertheless, everybody is affected by the taxes levied. Surely even those who are unemployed reap some benefits from roads or flour milling plants once built. In short developed or not, the decisions government makes regarding taxes, therefore, become crucial. Government needs huge amounts of resources to get rid of poverty. In Zambia we need a taxing policy which can remain in place regardless of which political party or leader is in power. This helps to remove confusion. So far every government which comes in thinks that it knows what is best and has all the solutions. In the meantime while this anomaly persists, foreign investors have a field day extracting all the profits they can get from the country. The government of Pres Patrick Levy Mwanawasa managed to introduce the windfall tax without any uproar from investors. And Pres Michael C. This sends a confused message to the investors. An explanation why Zambia behaves this way is not clear, but there are some hints we can consider. First, I do not believe that Zambians are convinced that minerals â€" as non-renewable resources will one day get exhausted. Or maybe they fail to visualize that once these resources vanish, it is imprudent not to be ready for that fateful day. Indecision has contributed significantly to the prevailing instability. Second, we seem not to be convinced that â€" even though our largest copper consumers would not dump us, China and India like everybody else are also subject to business cycles. This means that their economies too are vulnerable. Irrespective of commodity prices trend, they too will have to be dictated to by the booms and bursts pattern. As the prices rise or fall, they make adjustments in consumption, which means that at some point, their economies would also stop growing. As they reduce purchases of copper, we go down with them. As sellers of the raw commodities, our goal then should always be to take advantage of boom times. Hence, during periods of good commodity prices, that should be the time when we can maximize revenue and in return economic development. A diversified, balanced and integrated economy should be the priority then. Third, in spite of Zambia being in the mining business for over years, we seem not to have all the necessary information and critical knowledge on which to base important production or financial decisions. Consequently each new investor who comes along continues to bully us because they know that we lack data or info to counteract their actions. The pomposity of Mr. Kishore Kumar of KCM demonstrates this. When agreements are being entered into, investors irritatingly continue to manipulate cost information to get favourable terms from our authorities. This is in addition to the false promises they investors make concerning job creation argument to get operating licenses. Fearful of losing investments, which in turn admittedly is the source of jobs for the people â€" our governments soften up and give in. Licenses are granted and soft, instead of fair tax codes are imposed. Thus to please investors, we keep on dancing to their tune. Avoiding windfall tax together with charging lowest corporate taxes, from our point of view, lowers government revenues and hence, brings in fewer resources for development projects. As if that was not enough, foreign companies, through various means dodge paying taxes. Sometimes they cook books or use tax heavens or schemes to manipulate accounting reports to avoid taxes. In some cases they simply use advanced digital technologies when transferring funds abroad, which our unsophisticated officials fail to detect. Some of the things government must address should include: I hope it is not too late. Reliance on foreign borrowing, especially when we are approaching a valley, comes with a lot of disadvantages. One obvious one Zambia has experienced before is that â€" once the public debt gets too large, the little foreign exchange the country earns goes towards paying only interest rates. This leaves the principal as a burden on the future generations. We also know that, although a small portion of what is borrowed might go towards infrastructure development, the bulk of it is consumed and not invested. When we were fighting against colonial domination, I never knew that we would surrender control of the economy back to them in less than 50 years. This means putting in place fair tax codes emphasis on fair and plugging all tax loopholes so that everyone complies and pays what is due. Otherwise Zambia will never earn its fair share from its natural resources. Some of these competencies are available around the globe â€" but it is now becoming doubtful if PF government has an interest in reaching out for them. A lot of brains in Diaspora are being wasted. The consequence of this is that â€" expatriate influence will continue to dominate policy direction. Being resolved to attain fairness is noble. Failure to challenge investors where challenge is due, is weakness. And we should not forget that these foreign investors will always be backed by not only their powerful home governments, but also by the World Bank. For us, none other than ourselves will cover our backs. Let us put self- interest above being nice and civilized.

8: BusinessWorld | Taxation and regulations in Philippine mining industry

With regard to the taxation of mining and prospecting companies that are tax resident in South Africa and its Non-Tax resident shareholders this is arguably a half truth.

9: Taxation of South African Mining and Prospecting Companies

Mining Taxation in Canada The mining industry is a highly cyclical and capital-intensive, with a long lead time between initial investment and commercial production. Accordingly, the federal and provincial income tax and provincial mining tax systems treat exploration and other intangible mining expenses generously.

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Discovering psychology 4th edition Firms that incorporate abroad for tax purposes : corporate / International Energy Agency Biochemistry campbell and farrell 6th edition A difficult peace and other stories The stalking moon. The importance of a retributive approach to justice Graham T. Blewitt Transportation acts amendments, 1962. The Aztec by Andrew Santella. Toshiba at200 user manual Around Brockport (NY) The Fox finds a friend Income and expenditure patterns of urban black multiple households in Bloemfontein, 1985 Preprint KFKI-1986-29/A (1986); Phys. Scripta T15, 164 (1987); The Zen Gardening Kit/Book and Japanese Rock Garden The Cineaste Interview 2 The U.S.PLO dialogue Mores Utopia and its critics. Founders, directors and teachers Job of being everybody Origins of process thought Sausages for Tuesday. Witcher 2 guide fr Sex and other middle-class pastimes in the life of Ann Carson Susan Branson Saving the Day! (The Incredibles Coloring Book plus Tattoos) Notation of Western music Cat. of Drawings/James A. Rothschild Collection at Skills in Language 1 Divine songs for children, attempted in easy language Masterpieces of the Vatican. The Short Fiction of Ambrose Bierce, Volume I The trick of the Ga Bolga Forest Development The Adventures of Matt, Crowbar and Shane in the Lost City by the Bay New trends in employment practices Edit a ument The sneeze-free cat owner The key sections of the franchise agreement History Indian Philosophy 5 Secular music in America, 1801-1825