

Luxembourg Transfer Pricing Rules Adjusted To A Post Beps

Addressing Base Erosion and Profit Shifting OECD
Transfer Pricing Guidelines for Multinational
Enterprises and Tax Administrations 2017 Price Setting
and Price Regulation in Health Care Transfer Pricing in
SMEs Transfer Pricing Handbook Luxembourg in
International Tax The Law Companion Customs
Valuation and Transfer Pricing International
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Review OECD/G20 Base Erosion and Profit Shifting
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Creation, Actions 8-10 - 2015 Final Reports Model Tax
Convention on Income and on Capital: Condensed
Version 2010 Model Tax Convention on Income and on
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Conventions Harmful Tax Competition An Emerging
Global Issue Transfer Pricing and Intra-group
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International European Accountancy Yearbook
1992/93 Transfer Pricing for Financial Institutions Tax
Havens: International Tax Avoidance and Evasion The
OECD Model Tax Convention : a comprehensive
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Developing Economies Transfer Pricing and Dispute Resolution BRICS and International Tax Law The Taxation of Companies in Europe Transfer Pricing and Customs Valuation OECD/G20 Base Erosion and Profit Shifting Project Making Dispute Resolution Mechanisms More Effective, Action 14 - 2015 Final Report Tax Management Transfer Pricing Report OECD Guidelines for Multinational Enterprises, 2011 Edition

Addressing Base Erosion and Profit Shifting

The OECD Guidelines for Multinational Enterprises are the world's foremost, government-backed instrument for responsible business conduct. This 2011 edition includes new recommendations on human rights abuse and company responsibility for their supply chains.

OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017

The consumer price index (CPI) measures the rate at which prices of consumer goods and services change over time. It is used as a key indicator of economic performance, as well as in the setting of monetary and socio-economic policy such as indexation of wages and social security benefits, purchasing power parities and inflation measures. This manual contains methodological guidelines for statistical offices and other agencies responsible for constructing and

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calculating CPIs, and also examines underlying economic and statistical concepts involved. Topics covered include: expenditure weights, sampling, price collection, quality adjustment, sampling, price indices calculations, errors and bias, organisation and management, dissemination, index number theory, durables and user costs.

Price Setting and Price Regulation in Health Care

Everywhere, new tax rules are under development to engage with the ever-increasing complexity and sophistication of aggressive tax planning and to reverse the tax base erosion it leads to. The most prominent initiative in this context is the Base Erosion and Profit Shifting (BEPS) project of the OECD. Although double non-taxation is among the main issues the BEPS project intends to address, this book shows that this phenomenon has not yet been fully understood. Focusing on the fundamental freedoms and the State aid rules of the EU, this book thoroughly explains the nature of double non-taxation from an EU law perspective, its relation to double taxation, and the impact of EU law on these phenomena. Among the issues dealt with in the course of the analysis are the following: – locating the gaps and inconsistencies among domestic tax systems exploited by taxpayers; – hybrid mismatch arrangements as a prime example of double non-taxation; – political efforts undertaken within the EU in order to address double taxation and double non-taxation; – double non-taxation in the European VAT system; – the convergence of the

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fundamental freedoms and the State aid rules; – the ECJ’s dilemma with regard to juridical double taxation; – the deviating approach with regard to economic double taxation; – the potential impact of the ECJ’s case law on the EU law compatibility of double non-taxation. The tax jurisprudence of the ECJ is referred to and comprehensively analysed throughout this whole book. A final chapter provides an outlook on possible developments in the future. By providing the first in-depth analysis of EU law’s impact on double non-taxation – and the double taxation relief standards with which it is intimately related – this book takes a giant step towards greater legal certainty in this challenging area of tax law. It will quickly take its place as a major practical analysis which benefits tax authorities, scholars, and tax practitioners across Europe and even beyond.

Transfer Pricing in SMEs

This is an update of OECD 2006 "Understanding National Accounts". It contains new data, new chapters and is adapted to the new systems of national accounts, SNA 2008 and ESA 2010.

Transfer Pricing Handbook

The main purpose of the Convention is to provide a standardised system to deal with problems of international juridical double taxation (the imposition of comparable taxes in two or more States on the same taxpayer in relation to the same subject matter and for identical periods). It comprises of two volumes

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and includes the full text of the Model Tax Convention as updated on 15 July 2005, together with an introduction, commentary and previous background reports (adopted after the publication of the 1977 Model Double Taxation Convention on Income and Capital and that have resulted in changes to the text of Convention articles or corresponding commentary).

Luxembourg in International Tax

The Law Companion

Issues of transfer pricing have come to the fore in both international tax and customs regimes. In particular, the problem of how to apply the two systems of valuation to the same transaction is of widespread concern. This well-known book, now in a fully updated second edition, is a problem-solving guide for professionals charged with valuating transactions in their client's or company's best interests. Through detailed examination of relevant guidelines, transfer pricing methodologies, and business realities prevailing among multinational enterprises, it offers a cogent and convincing account of how tax and customs transfer pricing regimes may be harmonized. Among other essential elements, the author discusses the following in depth: - the OECD Transfer Pricing Guidelines; - the GATT/WTO Customs Valuation Code (GVC) and other valuation rules in key jurisdictions and regional agreements; - the OECD and UN model tax conventions; - the arm's length principle; - methods, both traditional and new, of

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determining whether the parties' relationship influenced the price; and - additions to and deductions from the customs value. This second edition discusses new developments in the field, including a chapter on Commentary 23.1 and Case Study 14.1 of the Technical Committee on Customs Valuation of the World Customs Organization (WCO) - the first international instruments linking transfer pricing and customs valuation. The book concludes with an analysis of the circumstances and conditions under which the introduction of transfer pricing year-end adjustments to transaction value would be consistent with Article 1 of the GVC. The book will continue to provide practitioners, customs administrations, and academics with a highly practical analysis of the intersection of transfer pricing and customs valuation. It will be welcomed by customs administrations charged with examining the acceptability of a transaction value agreed between related parties and by multinational companies as a truly actionable tool they can use to optimize decision-making as it relates to transfer pricing and customs valuation in a "real world" setting.

Customs Valuation and Transfer Pricing

Full Title: Klaus Vogel on Double Taxation Conventions, Third Edition, A Commentary to the OECD, UN and U.S. Model Conventions for the Avoidance of Double Taxation of Income and Capital, With Particular Reference to German Treaty Practice A Commentary to the OECD, UN and U.S. Model Conventions for the Avoidance of Double Taxation of

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Income and Capital, With Particular Reference to German Treaty Practice. Double taxation conventions (DTCs) raise a plethora of interpretational questions for the practitioner and student of tax law. This book provides the answers. An encyclopedic treatise on DTCs, Klaus Vogel on Double Taxation Conventions is a guide to all legal issues DTCs raise and includes information on worldwide case law and commentators' views. The OECD Model Convention serves as the organisational basis for this work. Each chapter focuses on one article of the Convention and provides: the wording of the article and that of the respective articles of the UN and US Models, the official Commentary by OECD, and an extensive discussion by the authors of the legal problems involved. In addition, Klaus Vogel on Double Taxation Conventions offers an account of all German tax treaties, how they differ from the model provisions, and the potential practical impact of such differences. The first two editions have been used by lawyers, tax advisers, and scholars all over the world. Courts in Canada, Germany, South Africa, and the Netherlands have cited them as authority. This revised edition includes the most recent OECD Model revisions and all recent case law and relevant literature. The authors have rethought many of the problems discussed, further improved their argument, and amended their views where they have been convinced by opponents.

International Tax

A cutting-edge study of transfer pricing in the

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increasingly competitive financial services sector. It examines the many issues involved and suggests different techniques for establishing efficient transfer pricing systems. This book is essential reading for all organisations that raise and loan funds in today's global markets.

Common Market Reporter

Study on the income tax structure applicable to multinational companies operating in developing countries with reference to double taxation treaties and transfer pricing problems.

The Transfer Pricing Law Review

The IBFD International Tax Glossary is currently in its third, revised edition. Since the first edition was published on the occasion of the IBFD's 50th anniversary in 1988, this definitive & authoritative desk reference has been continuously expanded & updated to reflect the changes taking place in international tax & investment. The International Tax Glossary provides the broadest possible coverage of the language of taxation. The first part of this book gives clear, concise definitions in English of more than 2,000 tax terms. The second part gives an alphabetical listing of 400 English terms from the first part of the book with their French, German & Spanish equivalents. Naturally, the International Tax Glossary provides accurate descriptions of all those traditional terms that confuse those new to or unfamiliar with tax. However, it also looks at the more exotic terms

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that leave even those with many years of experience in the profession guessing about their exact meaning, such as: * Bed & Breakfasting, the practice of selling shares late in the day & repurchasing them the next day in order to establish a loss or to offset a capital gain * Wash Sale, a tax avoidance device whereby a person claims a loss on the sale of securities but has in fact acquired (or contracted to do so) substantially similar or identical securities * Olim, an Israeli term for new immigrants who are given various tax benefits * Rort, an Australian term denoting the deliberate & blatant exploitation of an opportunity in an improper, if not technically illegal, manner * Alcabala, an old Spanish turnover tax levied on the sales price or exchange value of tangible property The listing of terms with their subscriptions is extensively cross-referenced indicating similar or related terms as well as contrasting terms.

OECD/G20 Base Erosion and Profit Shifting Project Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports

Model Tax Convention on Income and on Capital: Condensed Version 2010

Transfer pricing continues to be one of the most significant areas of heightened controversy in international taxation for multinational enterprises and tax administrations. Due to its far-reaching consequences, tax professionals and individual tax

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jurisdictions are required to understand the fundamentals of the topic, which is often caught in a maze of literature. Emerging from the joint research conducted by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the international tax law firm L&P – Ludovici Piccone & Partners, and the experiences from the annual advanced transfer pricing courses and conferences, this first edition of the book acts as a manual for understanding transfer pricing principles and their practical application. It provides a balanced approach by first detailing the basics of transfer pricing and second proceeding to specific topics that are highly relevant in today's tax environment. For the purpose of easy understanding, the book is presented in two parts: Part I: General Topics I. Introduction to Transfer Pricing II. Accurate Delineation and Recognition of Actual Transactions: Comparability Analysis III. Transfer Pricing Methods (Part I): Traditional Transaction Methods IV. Transfer Pricing Methods (Part II): Transactional Profit Methods V. Administrative Approaches to Avoiding/Minimizing Transfer Pricing Disputes VI. Administrative Approaches to Resolving Transfer Pricing Disputes VII. Transfer Pricing Documentation: Master File, Country File and Country-by-Country Reporting Part II: Specific Topics VIII. Attribution of Profits to Permanent Establishments IX. Transfer Pricing and Intra-group Services X. Transfer Pricing and Intra-group Financial Transactions XI. Transfer Pricing and Intangibles XII. Transfer Pricing, Supply Chain Management and Business Restructurings XIII. Transfer Pricing and Customs Valuation XIV. Transfer Pricing and EU State

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Aid In analysing the above topics, the work undertaken by the OECD, UN, EU, World Customs Organization, World Bank, International Monetary Fund and other international organizations is considered. Moreover, the book contains several practical examples, judicial precedents and illustrative explanations to complement the understanding. The book will be a catalyst for immense learning of students and young professionals who are at the introductory stage of understanding the nuances of transfer pricing. Further, the book also caters to tax lawyers, in-house tax counsels and academics working in international organizations, the business community and advisory firms as well as government officials interested in understanding transfer pricing.

Model Tax Convention on Income and on Capital

With the ongoing expansion of outbound foreign direct investment (FDI) in the countries representing the BRICS economic bloc (Brazil, Russia, India, China, and South Africa) – and with all of them at the same time listed among the top seven countries plagued by tax evasion and avoidance in the guise of illicit outflows – the respective governments, both individually and through cooperative initiatives, have devised new international tax strategies that are proving to be of great interest and value to other countries, both developing and developed. The core of these strategies addresses the necessity of stemming the outflow of revenue while strongly supporting FDI, both

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inbound and outbound while complying with international obligations including those arising from human rights laws. This book is the first in-depth commentary on this new and evolving area of international tax law. The detailed analysis covers the entire field of BRICS international tax law, considering topics such as the following: - information exchange procedures and pitfalls; - response to the OECD's Base Erosion and Profit-Sharing (BEPS) initiative; - role of bilateral and multilateral double taxation conventions including the Multilateral Instrument and the Bilateral Investment Treaties; - thin capitalization; - transfer pricing; - controlled foreign corporation rules; - shortcomings related to authorities' limited manpower; - international audit and investigation procedures; - the BRICS approach to residence and mandatory and binding arbitration; and - the BRICS approach to shaping the developing world's international tax system. Notably, the author personally conducted interviews with senior international representatives of the BRICS tax authorities, as well as with leading BRICS academics and practitioners. Tax cases, together with human rights and investment cases and administrative guidelines in all five countries are also included in the analysis. The study concludes with recommendations for improving each of the five countries' tax law and procedures, especially in the area of dispute resolution. The author's goal is to extend the existing body of knowledge of the BRICS' international tax laws in order to assist in developing an understanding of the BRICS approach to dealing with evasion and avoidance: an approach which facilitates both outbound and inbound FDI, simplifies tax authority

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administration and establishes a basis for resolving international disputes which is compatible with sovereignty. In achieving this objective, the author has produced a major work that is of immeasurable value to tax advisers, government and governance of cials, academics and researchers both in developing international taxation strategies and in helping to resolve disputes with tax authorities.

Klaus Vogel on Double Taxation Conventions

Harmful Tax Competition An Emerging Global Issue

Transfer Pricing and Intra-group Financing

The author analyses the fundamental principles of the OECD Model Tax Convention and discusses the following issues: the history of tax treaties; double taxation; legal aspects and interpretation of tax treaties; structure, scope and mechanics of tax treaties; taxation of income and capital; methods for the elimination of double taxation; special provisions (non-discrimination, mutual agreement procedure, exchange of information, assistance in the collection of taxes, members of diplomatic missions and consular posts). Three case studies cover the most common cross-border transactions realized by enterprises and individuals and provide an overview

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of the application and mechanisms of the OECD Model Tax Convention with the view to determining the Contracting States' taxing rights. The book is written on the basis of the OECD Model as it is on 22 July 2010.

Double (Non-)Taxation and EU Law

This consolidated version of the OECD Transfer Pricing Guidelines includes the revised guidance on safe harbours adopted in 2013, as well as the recent amendments made by the Reports on Actions 8-10 and 13 of the BEPS Actions Plan and conforming changes to Chapter IX.

Settlement of Disputes in Tax Treaty Law

Fundamentals of Transfer Pricing

Tax Planning for U.S. MNCs with EU Holding Companies

This book explores transfer pricing issues related to intra-group financing transactions. It is an invaluable resource for tax practitioners, tax lawyers, tax managers, tax directors of corporations, treasurers and tax authorities, in all facets of transfer pricing and intra-group financing.

Understanding National Accounts Second

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Edition

This book provides introductory guide to the English Legal System and to each of the seven core subjects in the study of law. It includes information and advice on legal study, and how it differs from other types of study.

International Tax Glossary

This publication is the eighth edition of the condensed version of the OECD Model Tax Convention on Income and on Capital. This shorter version contains the full text of the Model Tax Convention on Income and on Capital as adopted by the OECD Council on 22 July 2010.

Consumer Price Index Manual

Tax competition in the form of harmful tax practices can distort trade and investment patterns, erode national tax bases and shift part of the tax burden onto less mobile tax bases. The Report emphasises that governments must intensify their cooperative actions to curb harmful tax practices.

Tax Notes International

European Accountancy Yearbook 1992/93

Recent years have seen unprecedented public scrutiny over the tax practices of Multinational

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Enterprise (MNE) groups. Tax policy and administration concerning international transactions, aggressive tax planning, and tax avoidance have become an issue of extensive national and international debate in developed and developing countries alike. Within this context, transfer pricing, historically a subject of limited specialist interest, has attained name recognition amongst a broader global audience that is concerned with equitable fiscal policy and sustainable development. Abusive transfer pricing practices are considered to pose major risk to the direct tax base of many countries and developing countries are particularly vulnerable because corporate tax tends to account for a larger share of their revenue. This handbook is part of the wider WBG engagement in supporting countries with Domestic Resource Mobilization (DRM) by protecting their tax base and aims to cover all relevant aspects that have to be considered when introducing or strengthening transfer pricing regimes. The handbook provides guidance on analytical steps that can be taken to understand a country's potential exposure to inappropriate transfer pricing (transfer mispricing) and outlines the main areas that require attention in the design and implementation of transfer pricing regimes. A discussion of relevant aspects of the legislative process, including the formulation of a transfer pricing policy, and the role and content of administrative guidance, is combined with the presentation of country examples on the practical application and implementation of the arm's length principle and on running an effective transfer pricing audit program. Recognizing the importance of transfer pricing regulation and administration for the

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business environment and investor confidence, this handbook aims to balance the general objective of protecting a country's tax base and raising additional revenue with investment climate considerations wherever appropriate.

Transfer Pricing for Financial Institutions

This book provides a detailed assessment of current approaches to transfer pricing in the context of small- and middle-sized enterprises (SMEs), including the newest update of Transfer Pricing Guidelines from 10 July 2017. It analyzes the transfer pricing rules for SMEs across the European Union (EU) and explores two alternative approaches as suitable solutions for current transfer pricing issues. The authors evaluate and discuss alternative approaches like Safe Harbour and Common Consolidated Corporate Tax Base (CCCTB). Taking into account the prominent role of SMEs in the European Union's economy, the book also puts forward policy recommendations to achieve the long-term goals of the EU's 2020 agenda.

Tax Havens: International Tax Avoidance and Evasion

The objectives of this study are to describe experiences in price setting and how pricing has been used to attain better coverage, quality, financial protection, and health outcomes. It builds on newly commissioned case studies and lessons learned in calculating prices, negotiating with providers, and monitoring changes. Recognising that no single model

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is applicable to all settings, the study aimed to generate best practices and identify areas for future research, particularly in low- and middle-income settings. The report and the case studies were jointly developed by the OECD and the WHO Centre for Health Development in Kobe (Japan).

The OECD Model Tax Convention : a comprehensive technical analysis ; [based on the 2010 OECD model]

International Income Taxation and Developing Countries

Luxembourg in International Tax Planning

A wide variety of legal approaches and techniques are presented in detail. Includes 18 country reports - from 14 EU Member States plus Norway, Hungary, Latvia, and the Czech Republic - as well as additional essays on such topics as international tax arbitration, social security conventions, the jurisdiction of international courts, and World Bank/ICSID dispute settlement procedures as all of these may be applied to the resolution of tax disputers.

International Tax

Tax planning for U.S. companies doing business in the

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EU. Analyses the design of tax conversion and deferral structures that are advantageous to U.S. multinationals to reach their goals: minimizing liability, maximizing credits, deducting expenses, and utilizing losses; using tools such as routing of income and classification of entities; and overcoming barriers like the CFC provisions of the U.S. tax law. Examines U.S. federal corporate law and analyses European company taxation, with specific tax planning techniques for Germany, France, the Netherlands, Belgium, Austria, Denmark, Ireland, Spain, Luxembourg, and Switzerland.

Transfer Pricing and Developing Economies

Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Action 14.

Transfer Pricing and Dispute Resolution

European Accountancy Yearbook is the first annual reference work to focus on the emerging Pan-European accounting scene. Following numerous international mergers and syndicate formations large accountancy firms are competing to provide services to international corporations and businesses with cross-border trade. The Yearbook provides a one-stop reference source allowing financial directors of these companies to find out which accountancy firms are

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providing what services and where. It will also provide great assistance to other accountancy and financial services organisations to evaluate the state of the fast growing European market, and to assess competitors or possible partners. The Yearbook includes profiles of all the major firms showing the international coverage, their services offered, fee income, partners, branch offices, etc. In addition the Yearbook includes invaluable reference data such as country by country accountancy scene overview, corporate tax rates, E.C. directives, etc.

BRICS and International Tax Law

This report presents studies and data available regarding the existence and magnitude of base erosion and profit shifting (BEPS), and contains an overview of global developments that have an impact on corporate tax matters.

The Taxation of Companies in Europe

This book is not merely a new edition, but a complete and significantly expanded rewrite. It comprises over 900 pages of expert and in-depth exposition of this complex subject that has become so important in the modern global economy. Already established over four previous editions as the pre-eminent work on the subject it is a 'must-own book' for all students and practitioners of tax, whether from a legal, business or accounting perspective. Professor Lynette Olivier and Michael Honiball are without peer in their understanding and clarity in this highly specialised

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field. Five new chapters have been added on: Taxation of individuals; Taxation of Companies and Dividends; Taxation of Partnerships; Cross-border VAT; and Interpretation of Statutes.

Transfer Pricing and Customs Valuation

OECD/G20 Base Erosion and Profit Shifting Project Making Dispute Resolution Mechanisms More Effective, Action 14 - 2015 Final Report

Addressing base erosion and profit shifting (BEPS) is a key priority of governments. In 2013, OECD and G20 countries, working together on an equal footing, adopted a 15-point Action Plan to address BEPS. This publication is the final report for Actions 8-10.

Tax Management Transfer Pricing Report

This supplement updates the core volumes, Feinschreiber/Transfer Pricing Handbook, Third Edition (ISBN 0471-406619) and Transfer Pricing International: A Country by Country Guide (ISBN 0471-385239).

OECD Guidelines for Multinational Enterprises, 2011 Edition

Study, divided into five parts: a short introduction to Luxembourg as a country and financial centre;

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calculation of profits taxes and other taxes to which a fully-taxable resident business is subject; the fully-taxable "special purposes vehicles" available in Luxembourg including banking and reinsurance; tax exempt vehicles, the 1929 holding company and investment funds; and corporate reorganizations and examples of how Luxembourg could be used in international tax planning.

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