

Taxation Policy And Practice 2013 14

The Routledge Companion to Accounting History presents a single-volume synthesis of research in this expanding field, exploring and analysing accounting from ancient civilizations to the modern day. No longer perceived as the narrow study of how a mysterious technique was used in past, the scope of accounting history has widened substantially. This revised and updated volume moves beyond the history of accounting technologies, accounting theories and practices and the accountants who applied them. Expert contributors from around the world explore the interfaces between accounting and the economy, society, culture and the polity. Accounting history is shown to offer important insights into such disparate phenomena as the evolution of capitalism, control of labour, gender and family relationships, racial exploitation, the operation of religious organisations, and the functioning of the state. Illuminating the foundation and development of accounting systems, this updated, classic book opens the field to a new generation of accounting scholars and historians around the world.

This unique graduate textbook offers a compelling narrative of the growing field of environmental economics that integrates theory, policy, and empirical topics. Daniel J. Phaneuf and Till Requate present both traditional and emerging perspectives, incorporating cutting-edge research in a way that allows students to easily identify connections and common themes. Their comprehensive approach gives instructors the flexibility to cover a range of topics, including important issues - such as tax interaction, environmental liability rules, modern treatments of incomplete information, technology adoption and innovation, and international environmental problems - that are not discussed in other graduate-levels texts. Numerous data-based examples and end-of-chapter exercises show students how theoretical and applied research findings are complementary, and will enable them to develop skills and interests in all areas of the field. Additional data sets and exercises can be accessed online, providing ample opportunity for practice. For more information, visit the book's website at <http://phaneuf-requate.com/>.

Fully updated to include the 2013 Finance Act, this text provides a comprehensive introduction to the principles and practice of taxation.

Macroeconomics is the study of the economy as a whole and of work and saving choices of individual economic agents from which macroeconomic activity emerges. This book takes an integrative approach to that topic, showing how short-run and long-run forces operate simultaneously to determine the behavior of key economic indicators such as employment and real, inflation-adjusted GDP. The first goal of macroeconomic policy is to bring real GDP into line with the maximum attainable potential real GDP—the level of real GDP at which there are enough jobs to provide employment for every person who wants to work and at which government has done all it can to eliminate disincentives for workers to seek jobs and for employers to offer them. The second goal is to promote economic growth, which means encouraging innovation and a business climate conducive to innovation. This book corrects a popular view that a protracted economic downturn is necessarily characterized by an excess supply of labor and goods and a need for expansive monetary and fiscal policies. In fact, and as was shown some 40 years ago, the problem could just as well be characterized by an excess demand for labor and goods and a need for contractive monetary and fiscal policy.

Macroeconomics

Carbon Taxes, Energy Subsidies and Smart Instrument Mixes

Environmental Border Tax Adjustments and International Trade Law

Taxing Profit in a Global Economy

A Course in Environmental Economics

Non-Discrimination in European and Tax Treaty Law

The debates about the what, who, and how of tax policy are at the core of politics, policy, and economics. The Economics of Tax Policy provides a straightforward overview of recent research in the economics of taxation. Tax policies generate considerable debate among the public, policymakers, and scholars. These disputes have grown more heated in the United States as the incomes of the wealthiest 1 percent and the rest of the population continue to diverge. This important volume enhances understanding of the implications of taxation on behavior and social outcomes by having leading scholars evaluate key topics in tax policy. These include how changes to the individual income tax affect long-term economic growth; the challenges of tax administration, compliance, and enforcement; and environmental taxation and its effects on tax revenue, pollution emissions, economic efficiency, and income distribution. Also explored are tax expenditures, which are subsidy programs in the form of tax deductions, exclusions, credits, or favorable rates; how college attendance is influenced by tax credits and deductions for tuition and fees, tax-advantaged college savings plans, and student loan interest deductions; and how tax policy toward low-income families takes a number of forms with different distributional effects. Among the most contentious issues explored are influences of capital gains and estate taxation on the long term concentration of wealth; the interaction of tax policy and retirement savings and how policy can "nudge" improved planning for retirement; and how the reform of corporate and business taxation is central to current tax policy debates in the United States. By providing overviews of recent advances in thinking about how taxes relate to behavior and social goals, The Economics of Tax Policy helps inform the debate.

The Government proposes introducing legislative tests to determine if an Limited Liability Partnership member is an employee or truly a partner. Failing these tests would make the member liable for income tax and National Insurance Contributions (NIC) as an employee and the LLP would pay employer NICs. Nearly all the evidence received by the Committee was that the legislative tests failed to achieve the policy objective. Many suggested that existing case law could be used instead. A delay in implementation until April 2015 would allow for further consultation to target the legislation better and for businesses to adapt to the changes. The Committee also raised concerns that the proposed changes to tax arrangements for LLPs would apply only to UK registered LLPs and not those conducting business here but formed outside the UK. The Committee is content in principle with proposed measures to counter shifting of profit to corporate members of partnerships to minimise tax liability and highlights the extent of this practice in the Alternative Investment Fund Management (AIFM) Sector. But the Committee wants to see the legislation drafted more precisely. And it is concerned that the Government's revised estimates of the tax yield from these measures, and particularly the additional £1.92bn in 2015-2019 from the AIFM sector, show that the Government's original estimates of tax yield were very wide of the mark.

This book asks how governments in Africa can use evidence to improve their policies and programmes, and ultimately, to achieve positive change for their citizens. Looking at different evidence sources across a range of contexts, the book brings policy makers and researchers together to uncover what does and doesn't work and why. Case studies are drawn from five countries and the ECOWAS (west African) region, and a range of sectors from education, wildlife, sanitation, through to government procurement processes. The book is supported by a range of policy briefs and videos intended to be both practical and critically rigorous. It uses evidence sources such as evaluations, research synthesis and citizen engagement to show how these cases succeeded in informing policy and practice. The voices of policy makers are key to the book, ensuring that the examples deployed are useful to practitioners and researchers alike. This innovative book will be perfect for policy makers, practitioners in government and civil society, and researchers and academics with an interest in how evidence can be used to support policy making in Africa. The Open Access version of this book, available at <https://doi.org/10.4324/9781003007043>, has been made available under a Creative Commons Attribution-Non Commercial-No Derivatives 4.0 license

The Model Rules of Professional Conduct provides an up-to-date resource for information on legal ethics. Federal, state and local courts in all jurisdictions look to the Rules for guidance in solving lawyer malpractice cases, disciplinary actions, disqualification issues, sanctions questions and much more. In this volume, black-letter Rules of Professional Conduct are followed by numbered Comments that explain each Rule's purpose and provide suggestions for its practical application. The Rules will help you identify proper conduct in a variety of given situations, review those instances where discretionary action is possible, and define the nature of the relationship between you and your clients, colleagues and the courts.

South-Western Federal Taxation 2013

Fostering Environmental Protection

Tax Systems

Your Federal Income Tax for Individuals

Exploring Tax Policy to Advance Population Health, Health Equity, and Economic Prosperity

Schriftenreihe ISTR Band 94

Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019 ISBN: 978-1-920538-96-5 Pages: 347 Print version: Available Electronic version: Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity? The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities. Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region. This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors. Featured topics include: Taxpayers' rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity

and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas. The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia, Canada, New Zealand, the United Kingdom and the United States. The volume will be an essential reference for researchers and others interested in the field from academia, government, legal and accounting practice and public policy organisations in African and other countries worldwide. Table of Contents Preface Foreword – Tax Simplification in the United Kingdom: Some Personal Reflections John Whiting Contributors Introduction Elizabeth (Lilla) Stack, Chris Evans and Riël Franzsen Tax Complexity and Tax Simplification: A Critical Review of Concepts and Issues Binh Tran-Nam, Annet Wanyana Oguttu and Kyle Mandy The Taxpayers' Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E. Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq, Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer, Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Riël Franzsen, Abdallah Ali-Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders, Karen Stark and Deborah Tickle Small and Micro Businesses: Case Studies on the Complexity of 'Simplified' Schemes Heinrich Dixon, Judith Freedman and Wollela Abehodie Yesegat Tax Complexity for Multinational Corporations in South Africa – Evidence from a Global Survey Thomas Hoppe, Reyhaneh Safaei, Amanda Singleton and Caren Sureth-Sloane International Tax Simplification in South Africa through Managing Substantive Complexity and Improving Drafting Efficiency Jinyan Li and Teresa Pidduck Bibliography Index

For over 30 years this textbook has been the leader in its field. Now updated annually, the 2013/2014 edition of this book continues to provide a clear and authoritative introduction to the economic

theory of taxation and to its practical operations in the UK. Part 1 of the text examines the principles of taxation, whilst Part 2 gives a broad-based description and evaluation of the policy and

practice of the UK's tax system, highlighting international comparisons.

This report examines the role and design of net wealth taxes in OECD countries.

Japan's tax system, which has changed notably through periods of war, post-war reconstruction, rapid economic development, and moderated economic growth, provides outstandingly rich material for in-depth

study. In this comprehensive and incisive work, Professor Ishi makes available to English-speaking readers both a detailed description and a perceptive critique of that system. Part I introduces the system

in historical and contemporary context and sets out its main features. Part II is devoted to individual income tax - the most important of Japan's taxes - and Part III covers corporate and capital

taxation. In Part IV, Professor Ishi provides a detailed analysis of the structure of the indirect tax system in Japan, which proved crucial to tax reform movements in the late 1980s, while Part V

discusses the significance of recent tax innovations. This fully revised third edition explores the Japanese government's latest round of tax reforms - a reaction to the country's prolonged period of

recession following the collapse of the 'bubble' phenomenon in 1991. Two brand new chapters discuss the effect of environmental taxes and land tax reform, and much of the original data and empirical

material has been updated. Professor Ishi's unrivalled experience, including his service on the Tax Advisory Commission (most recently as its Chairman), his activities in scholarly international public

finance organizations, and his work in teaching and research, notably in the United States, Italy, and Australia, have enabled him to produce an authoritative and stimulating view of Japan's tax system.

His book will be invaluable to all scholars of the theory and practice of taxation.

Lessons from Africa

The Routledge Companion to Accounting History

Theory, Policy, and Practice

Structure, Policy and Practice

Macroprudential Policy and Practice

Knowledge Engineering

This book provides a comprehensive analysis of Corporate Social Responsibility (CSR) provisions in the following:

- Companies Act, 2013
- Companies (Corporate Social Responsibility Policy) Rules, 2014

The Present Publication is the latest 2022 Edition, authored by Rajesh S. Kadakia, with the following noteworthy features:

- [Updated CSR Compliance Requirements] are provided in this book
- [Explanation of CSR Provisions] with a fresh perspective & illustrations
- [Carefully Crafted to provide Insights on Complex Topics] such as:
 - o Activities that are regarded as CSR
 - o Different Applicability Criteria
 - o CSR Committee
 - o CSR Policy
 - o Roles & Responsibilities of Board of Directors
 - o Calculation of the Quantum of Spending on CSR
 - o Approved Modes of incurring CSR Expenditure
 - o Impact Assessment
 - [Applicability of CSR Provisions to Section 8 & Foreign Companies] along with disclosure requirements, reports/certificates and consequences of default is also included in this book
 - [Accounting Aspects & Income-tax Provisions] and interpretation regarding the deductibility of CSR expenditure is also covered in this book
 - This book also consists of the following:
 - o Relevant Section of the Companies Act, 2013
 - o Schedule VII of the Companies Act, 2013
 - o Companies (Corporate Social Responsibility Policy) Rules, 2014
 - o Relevant Notifications under Companies Act, 2013
 - o Relevant Circulars/Clarifications under the Companies Act, 2013

The detailed contents of this book are as follows:

- Background, text, applicability and actions required upon the applicability
- Applicability to 'every company' fulfilling one of the criteria in section 135
- Applicability of section 135 to holding company or subsidiary company of a company to which section 135(1) is applicable
- CSR – Net worth criterion
- Net profits criterion (Profitability)
- Turnover criterion
- Financial year – Meaning
- CSR committee
- CSR policy
- Corporate social responsibility (CSR)
- Board of directors
- Quantum of spending on CSR (2% of average net profits plus surplus from CSR activity)
- CSR expenditure
- Implementation of CSR activities
- Preference to a local area of operation and area around it
- Impact assessment
- Ongoing project
- Implementation through implementing agencies
- Companies licensed under section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956
- Activities under Schedule VII of the Companies Act, 2013
- Applicability to a foreign company
- Miscellaneous
- Accounting
- Disclosure requirements
- Reports and certificates
- Consequences of defaults in spending on CSR activities
- CSR – Deductibility of CSR expenses under the Income-tax Act, 1961
- CSR – Deductibility of CSR expenditure under section 80G of the Income-tax Act, 1961

Knowledge management is far-reaching. It can dramatically reduce costs such as costs of office work repetition, human resource retirement, information reuse, etc. Rather than "reinventing the wheel" and having it be a costly and inefficient activity, systematic reuse of knowledge can show substantial cost benefits immediately. This book shows how to develop process-oriented methodologies, covers both interorganizational and enterprises models, discusses how knowledge management can dramatically reduce costs and increase speed of response, presents a wide range of quantitative methods applied to various knowledge engineering problems, and offers several graphical presentations of models and processes. Academicians and practitioners in the area of knowledge management and engineering, especially managers in industries will find this book useful. The material might also be useful in knowledge management graduate studies.

In the period of 2013 under review, President Putin presented a Budget Message in which he outlined the guidelines for the state monetary policy in years to come, and the Taxation Policy Guidelines for 2014-2016 adopted by the Russian Government were published. Both documents showed higher quality of the economic decision-making procedure at the top levels of power and a visible refusal to present a standard set of populist measures as economic policy and apply the recent practice of promoting economic development though nothing by tax allowances and exemptions for certain categories of manufacturers amid further acceleration of state socioeconomic obligations without providing any reference to sources of financing thereof.

The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becoming increasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit and the allocation of taxing rights over such profit amongst countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly/fully to the location of relatively immobile factors: shareholders or consumers. Stepping back from current political debates on combatting profit shifting and how taxing rights over the profits of the digitalized economy should be allocated, this book undertakes a fundamental review of the existing international system of taxing business profit. It argues that the existing system is fundamentally flawed, and that there is a need for radical reform.

The economics of taxation : principles, policy and practice

Tax Coordination, Tax Competition, and Revenue Mobilization in the West African Economic and Monetary Union

Tax, Inequality, and Human Rights

Federal Taxation in America

The Economics of Tax Policy

Urban Public Finance in Developing Countries

The National Academies of Sciences, Engineering, and Medicine's Roundtable on Population Health Improvement has been focused on the subject of dependable resources for population health since its inception in 2013. On December 7, 2017, the

roundtable convened a workshop to explore tax policy as it relates to advancing population health, health equity, and economic prosperity. This publication summarizes the presentations and discussions from the workshop.

This report provides to the Ministry of Finance a review of the current mass valuation appraisal system, and further policy directions on improved tax design for a property tax that would not invite Constitutional challenge, especially in respect of tax base definition, tax rate policy, and tax relief. These measures combined would broaden the base with less rate discrimination. The mission identified the following key structural problems as to the design of the real property tax and suggested corrective steps with the view to improving collections from property taxes across Slovenia

The Paris Agreement's key objective is the strengthening of the global response to climate change by transitioning the world to an increasingly green economy. In this book, environmental tax and climate law experts examine carbon taxes energy subsidies, and support schemes for carbon and energy policies. Chapters reflect on the underlying policy dynamics and the constraints of various fiscal measures, and consider the harmonisation of smart instrument mixes.

This book covers a broad range of the most challenging topics in US international taxation laws before breaking into separate discussions of the issues related to both inbound and outbound taxes. Real examples and selected seminal cases are analysed at the end of each chapter to simplify even the most abstract tax provisions. Practitioners, academics, and advanced students specializing in specific areas of international finance will welcome this comprehensive overview of the US tax system's international laws.

Economics: The Definitive Encyclopedia from Theory to Practice [4 volumes]

Model Rules of Professional Conduct

Landmark Cases in Revenue Law

A Federalist Perspective

Ninth Report of Session 2012-13, Report, Together with Formal Minutes, Oral and Written Evidence

Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019

This timely book brings clarity to the debate on the new legal phenomenon of environmental border tax adjustments. It will help form a better understanding of the role and limits these taxes have on environmental policies in combating global environmental challenges, such as climate change.

A comprehensive four-volume resource that explains more than 800 topics within the foundations of economics, macroeconomics, microeconomics, and global economics, all presented in an easy-to-read format. • Provides readers with a comprehensive one-stop reference source on the subject of economics that serves as an easy-to-read "textbook" • Presents more than 800 entries in four books that address economics foundations, macroeconomics, microeconomics, and global economics as well as a glossary and a documents section • Spotlights the concepts, movements, events, people, organizations, places, and objects relevant to the study of economics at the macro, micro, and global levels • Includes excerpts from key court and legislative documents that influenced the U.S. economy

The Treasury Committee's report on Budget 2013 focuses on: macroeconomy; the public finances; monetary policy; taxation; departmental spending; housing; energy policy; premature disclosure of budget information; Parliamentary timing. The report contains 46 conclusions and recommendations. Particular attention is paid to the Help to Buy housing policy, which is considered a work in progress which may have unintended consequences and may not help first-time buyers. The Committee poses a number of questions for the Chancellor on the policy. Overall, if the Government's priority was housing supply, its housing measures should have concentrated there. On energy it is unclear which Government Department is in the lead for energy policy and this lack of clarity must be addressed. The changes to the monetary policy remit announced by the Chancellor at the time of Budget 2013 create uncertainty. Tax complexity and instability remain of considerable concern. The Committee will monitor whether the Government anti-avoidance measures succeed in generating the revenue predicted of them. In addition, the Committee invited comments from three accounting bodies on how Budget 2013 meets the Committee's tax policy principles: basic fairness; supporting growth and encouraging competition; certainty, including simplicity; stability; practicality; and coherence.

And Evaluation of Local Automotive Taxation. 8. Other Urban Taxes. Policy Objectives. Local Income Taxes. General Sales Taxes. Local Taxes on Industry, Commerce, and Professions. "Terminal" Taxes. Local Sumptuary Taxes. Entertainment Taxes. Minor Local Taxes, Licenses, and Fees. Summary and Evaluation -- Pt. III. User Charges for Urban Services. 9. Issues in Pricing Urban Services. The Efficiency Argument for User Charges. Fiscal Considerations and Full Cost Pricing. Income Distribution Considerations. The Politics and Institutions of Public Service Pricing. 10. Charging for Urban Water Services. Pricing Water Supply Services. Sewerage and Drainage. Summary. 11. Charging for Other Urban Services. Electricity and Telephone Services. Collecting and Disposing of Solid Waste. Mass Transit. Housing. Development Charges -- Pt. IV. Intergovernmental Fiscal Relations. 12. The Structure of Urban Governance. Fiscal Decentralization. The National Structure of Urban Government.

Budget 2013

Policy and Practice

Technical Assistance Report-The 2013 Property Tax Act: Evaluation of its Design and the Employed Mass Valuation System

The Green Market Transition

Tax Law, State-Building and the Constitution

A Short History

Give your students the additional tools and resources to master federal tax concepts and succeed in class with this edition's comprehensive Study Guide. Students find additional practice problems, review opportunities, and learning assistance to expand on class concepts and refine their skills.

Contains Chapter Highlights, summaries and outlines of key chapter points, key terms, and tests for self-evaluation with complete, explanatory answers and solutions keyed to chapter page references.

A comprehensive and comparative analysis of corporate tax systems, focusing on structural defects and how they are addressed in practice.

Authoritative and readable, this book is the first historical overview of US federal tax systems published since 1967. Its coverage extends from the ratification of the Constitution to the present day. Brownlee describes the five principal stages of federal taxation in relation to the crises that led to their adoption - the formation of the republic, the Civil War, World War I, the Great Depression, and World War II - and discusses the significant modification during the Reagan presidency of the last stage. Brownlee also addresses the proposals made since the fall of 1994 congressional elections under the 'Contract with America' and competing schemes, and he assesses today's conditions for a tax revolution in the light of the national emergencies that have produced revolutions in the past. While focusing on federal policy, Brownlee also attends to the related history of state and local taxation. Macropprudential policy is perhaps the most important new development in central bank policymaking circles since the global financial crisis, and reliance on such policies has continued to spread. The crisis, which showed the limits of conventional monetary policy as a tool to deal with financial stability, forced a wide-ranging rethink of economic policies, their interactions and their repercussions. It has led to new forms of intervention, of regulation and of supervisory practice. Macropprudential regulation is now one of the most important topics in modern macroeconomics, because it concerns measures put in place to reduce the risks and costs of the instability caused by financial crises. Written by senior figures from the worlds of academia and banking, this volume combines theoretical approaches with hard evidence of the policy's achievements in many countries. It is the first in-depth analysis of macropprudential instruments for policymakers, banks and economists.

Taxation - Policy and Practice 2020/21 (27th Edition)

Republic of Slovenia

International Aspects of the US Taxation System

A Review of Taxation Regulatory Documents Issued in May 2013

Proceedings of a Workshop

Contemporary U.S. Tax Policy

Local governments across the United States are struggling to raise revenue to pay for public services. Increased demands by citizens for more and better services; the ever-rising costs of providing services; and a plethora of legal and political restrictions on raising tax revenue have left many American local governments in dire fiscal straits. The fiscal autonomy of local governments has been declining for several decades. By ceding financial control to the states, localities cede political control over their affairs. Paralleling this loss of financial and political control, local governments are losing control over the property tax, their most stable and reliable source of revenue. Brunori explores the roots of the current fiscal crisis and evaluates various relief proposals. He champions the property tax, offering a blueprint for strengthening this oft-maligned instrument and returning the tax autonomy that has been vital to the success of the American political and economic systems.

In an important addition to the series, this book tells the story of 20 leading revenue law cases. It goes well beyond technical analysis to explore questions of philosophical depth, historical context and constitutional significance. The editors have assembled a stellar team of tax scholars, including historians as well as lawyers, practitioners as well as academics, to provide a wide range of fresh perspectives on familiar and unfamiliar decisions. The whole collection is prefaced by the editors' extended introduction on the peculiar significance of case-law in revenue matters. This publication is a thought provoking and engaging showcase of tax writing that is accessible equally to specialists and non-specialists.

With an accessible style and clear structure, Miranda Stewart explains how taxation finances government in the twenty-first century, exploring tax law in its historical, economic, and social context. Today, democratic tax states face an array of challenges, including the changing nature of work, the digitalisation and globalisation of the economy, and rebuilding after the fiscal crisis of the COVID-19 pandemic. Stewart demonstrates the centrality of taxation for government budgets and explains key tax principles of equity, efficiency and administration. Presenting examples from a wide range of jurisdictions and international developments, Stewart shows how tax policy and law operate in our everyday lives, ranging from family and working life to taxing multinational enterprises in the global digital economy. Employing an interdisciplinary approach to the history and future of taxation law and policy, this is a valuable resource for legal scholars, practitioners and policy makers.

Unique in its use of a human rights framework, Social Work and Social Welfare goes beyond American borders to examine U.S. government policies-including child welfare, social services, health care, and criminal justice-within a global context. Guided by the belief that forces from the global market and predominant political ideologies affect all social workers in their practice, the book addresses a wide range of relevant topics, including the refugee journey, the impact of new technologies, war trauma, environmental justice, and restorative justice. As a general textbook, the content is organized to follow outlines for basic, introductory, and more advanced courses examining social welfare programs, policies, and issues.

Integrating Theory, Policy and Practice for a New Era

Local Tax Policy

The Japanese Tax System

Taxmann's Corporate Social Responsibility Law & Practice – Comprehensive Analysis of CSR Provisions with Illustrations, Compliance Requirements, Complex Topics, Accounting & Income-tax Aspects, etc.

Tax and Government in the 21st Century

Corporate Tax Law

For the first time, Human Rights and Tax in an Unequal World brings together works by human rights and tax law experts, to illustrate the linkages between the two fields and to reveal their mutual relevance in tackling economic, social, and political inequalities. Against the backdrop of systemic corporate tax avoidance, the widespread use of tax havens, persistent pressures to embrace austerity policies, and growing gaps between the rich and poor, this book encourages readers to understand fiscal policy as human rights policy, with profound consequences for the wellbeing of citizens around the world. The essays collected examine where the foundational principles of tax law and human rights law intersect and diverge; discuss the cross-border nature and human rights impacts of abusive practices like tax avoidance and evasion; question the role of states in bringing transparency and accountability to tax policies and practices; highlight the responsibility of private sector actors for the consequences of tax laws; and critically evaluate certain domestic tax rules through the lens of equality and non-discrimination. The contributing scholars and practitioners explore how an international human rights framework can anchor debates around international tax reform and domestic fiscal consolidation in existing state obligations. They address what human rights law requires of state tax policies, and what a state's tax laws and loopholes mean for the enjoyment of human rights within and outside its borders. Ultimately, tax and human rights both turn on the relationship between the individual and the state, and thus both fields face crises as the social contract frays and populist, illiberal regimes are on the rise.

This monograph looks at how tax is intertwined with constitutional law and the state in the UK. It looks at a variety of topics including tax devolution, scrutiny and reform of tax legislation, the protection of taxpayers and the domestic legal processing of international rules and problems. Tax Law, State-Building and the Constitution presents and interrogates five key claims. First, there is a clear overlap between the concerns of tax and constitutional lawyers.

Secondly, the tax system is being deeply affected by the fast pace of constitutional change. Thirdly, decisions taken in the tax field are likely to have a reverse influence on the evolution of the constitution. Fourthly, these relationships are heavily context-dependent, with tax making all the difference to some ongoing constitutional controversies whilst having very little to do with others. Fifthly, by acknowledging tax as an important moving part within the contemporary constitution we might understand both tax and constitutional law a little better. The book therefore contributes to deeper theoretical debates on the identity of tax law as a discipline, the relevance of tax to public lawyers, the meaning of state-building in the recent history of a developed country and the importance of public finances to a wider sense of 'what is going on'. These are questions that ought to command the attention of tax and constitutional law academics as well as policy makers and reformers.

The most widely used UK University tax textbook. Fully updated each year with all the latest rule changes (now for 2020/21 tax year), this book continues to provide coverage of the UK's tax system as it has for 27 years.

We review the current state of the West African Economic and Monetary Union's tax coordination framework, against the main objectives of the WAEMU Treaty of 1994: reduce distortions to intra-community trade, and mobilize domestic tax revenue. The process of tax coordination in WAEMU is one of the most advanced in the world—de jure at least—, but remains in many areas ineffective de facto. Nevertheless, the framework has, to some extent, succeeded in converging tax systems, particularly statutory tax rates, and may have contributed to improving revenue mobilisation. Important lessons can be drawn from the WAEMU experience, particularly in terms of whether coordination should take the form of harmonization through a top-down approach, or a softer approach of sharing best practice and limiting certain types of tax competition.

A Human Rights Foundation

The Process Paradigm

Social Work and Social Welfare

Taxation

OECD Tax Policy Studies The Role and Design of Net Wealth Taxes in the OECD

House of Lords - Economic Affairs Committee: The Draft Finance Bill 2014 - HL 146

Selected issues of the various non-discrimination concepts Non-discrimination plays an important, if not crucial, role in many areas of law, such as constitutional law, human rights law, world trade law, EU law and tax treaty law. Both direct and indirect taxation are affected by the various types of non-discrimination provisions. From a practical point of view, the non-discrimination provisions within the EU legal framework and the non-discrimination concept under Article 24 of the OECD Model are important examples in this respect. In both areas of non-discrimination law, there are many open issues which have been debated for a long time and have evolved as evergreens of non-discrimination in the area of taxation; examples are the meaning of the ECJ's case law on the "finality" of losses or the compatibility of group regimes with Article 24 of the OECD Model. Other problems have emerged only recently, because of current developments at the OECD level, notably the BEPS project. Therefore, non-discrimination suggested itself as a general topic for the master theses of the full-time LL.M. program in 2014/2015. This book takes up and deals with selected issues in depth. Although the relevant non-discrimination provisions are different in wording and context, often the same issues can be analyzed under both the EU fundamental freedoms and Article 24 of the OECD Model. The results under these non-discrimination provisions may differ. However, similar policy considerations and arguments often influence the final decisions. With this book, the authors and editors contribute to the discussion on selected issues of the various non-discrimination concepts and the challenges they present.

An approach to taxation that goes beyond an emphasis on tax rates to consider such aspects as administration, compliance, and remittance. Despite its theoretical elegance, the standard optimal tax model has significant limitations. In this book, Joel Slemrod and Christian Gillitzer argue that tax analysis must move beyond the emphasis on optimal tax rates and bases to consider such aspects of taxation as administration, compliance, and remittance. Slemrod and Gillitzer explore what they term a tax-systems approach, which takes tax evasion seriously; revisits the issue of remittance, or who writes the check to cover tax liability (employer or employee, retailer or consumer); incorporates administrative and compliance costs; recognizes a range of behavioral responses to tax rates; considers nonstandard instruments, including tax base breadth and enforcement effort; and acknowledges that tighter enforcement is sometimes a more socially desirable way to raise revenue than an increase in statutory tax rates. Policy makers, Slemrod and Gillitzer argue, would be well advised to recognize the interrelationship of tax rates, bases, enforcement, and administration, and acknowledge that tax policy is really tax-systems policy.

Using Evidence in Policy and Practice