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taxes - excise taxes Other Texas  
taxes are summarized, as well,  
with emphasis placed on  
persons or transactions subject  
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focuses on the law applicable to the filing of income tax returns in 2013 for the 2012 tax year, legislative changes effective after 2012 are also noted with  
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government officials.  
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full text of the papers  
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***The Conference was organised by the Cambridge Law Faculty's Centre for Tax Law. The matters discussed are broad and include the extent to which charges***

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***levied by the Court of  
Wards were seen as taxes,  
the seventeenth century  
poll tax, traders, the  
excise and the in early  
nineteenth century  
England and the right of***



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planning, International tax  
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accounting. International  
tax law is designed to avoid  
international double  
taxation and to combat  
international tax  
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holds the chair of Business  
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**serves as co-editor of  
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**for European Economic  
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Schreiber is a member of  
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national tax  
administrations, and  
national legislators will find  
relevant chapters to aid  
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**to allow them to proactively  
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rules; - fundamental  
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power of national tax**

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with a range of topics, and  
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all over the world, once  
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avoids small exceptions  
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**this book focuses on the business perspective. An advantage to this approach is that most of the students who take only one course in taxation will learn how businesses are taxed and,**

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compares the use and  
interpretation of benefi-cial  
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against the main objectives of  
the WAEMU Treaty of 1994:  
reduce distortions to intra-  
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**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**

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**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**

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**certain types of tax  
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**nexus of the tax entity or activity with the state, and not the physical nexus, which meets the jurisdictional requirement, the author - a leading authority on this area who is a Senior Commissioner**

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**of Income Tax and a Member  
of the Dispute Resolution  
Panel of the Government of  
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excess profits tax, the nature**



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Schriftenreihe IStR Band 104  
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use, the footnote material.

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living trusts, how to select beneficiaries, understanding the probate process, contributing to charities, life insurance, retirement benefits, ethical wills, dynasty trusts, postmortem planning, trust decanting, income



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tax planning, and offshore trusts. This is the 7th Edition of John Tiley's major text on revenue law, now massively restructured to focus upon the UK Tax system, Income Tax, Capital Gains Tax, and Inheritance Tax.

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found in ITEPA, ITTOIA and ITA in light of its legislative predecessors, with references to the former enactments still remaining where relevant. Those familiar with the old law of income tax but wanting to find

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their way round the new will find this work particularly valuable. The book is designed for law students taking the subject in the final year of their law degree course or for more advanced courses and is intended to be of

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material in terms of policy, history or other countries' tax systems.

Time is a crucial dimension in the application of any law. In tax law, however, where an environment characterized by rapid change



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on the national, European, and international levels complicates the provision of accurate legal advice, timing is particularly sensitive. This book is the first to analyse the relationship between time and three key areas of tax:

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treaties, EU law, and constitutional law issues, such as legal certainty and individual rights. Among the numerous timing issues arising out of applying tax rules, the book addresses the following: □ time

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limits within which relief must be requested; □ statutes of limitation for claiming a tax refund; □ transitional issues relating to changes in tax treaties; □ attribution of profits and expenses to a moving or closed-

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down business; □ effect of tax-related CJEU decisions and EU directives; □ compliance of exit tax regimes with free movement; □ limits of retroactivity under principles protected by the EU Charter and the ECHR; and □

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conflict between efficiency of  
taxation and individual rights.  
Derived from a recent  
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*residence, income, and  
assets abroad mainly to  
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*Particularly in Europe,  
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*for tax purpose. Thus,  
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