

Revenue Law Principles And Practice

Private Client: Wills, Trusts and Estate Planning is a comprehensive and user-friendly examination of the legal and taxation implications arising from estate planning work within the private client department of a solicitors' firm.

This book offers the first modern systematic account of the law that applies to religious bodies. It sets the modern law in its historical context, and examines the major controversies relating to the legal control of religious practice, including faith schools, faith-based welfare provision, and the human rights law protecting religious freedom.

This book examines the problem of low-level tax compliance in Tanzania. It proceeds from the premise that high-level taxpayer compliance is essential to the success of the tax system. The author argues that tax enforcement alone will not of itself lead to high level tax compliance, and posits that there is a strong link between good governance and compliance. He argues further that taxpayers' attitudes towards taxation and towards government in general are formed in a social context, including factors such as perceived fairness of the tax structure, the ability of government to deliver services to its people and the legitimacy of government. This title has been used as a 'go to' reference source for undergraduate students on business and finance courses for the past fifteen years. Under the new general editors, Anne Fairpo and David Salter, the content is being refocussed to ensure it remains relevant to the student market. The book provides readers with an understanding the law relating to all areas of UK taxation with extensive cross references to HMRC guidance, tax legislation and relevant case summaries. The book is structured to allow the reader to quickly find information on the area of tax that interests them, and includes chapters on the impact of EU law, and Human Rights and Taxation. The new edition will be updated in line with Finance Act 2019, including changes to the law around stamp duty land tax, capital allowances, and UK property income of non-UK resident companies.

Taxing Culture

Revenue Law Essentials

Trusts Law

Understanding the UK General Anti-Abuse Rule

Complexity in the Law and Structure of Welfare

Revenue Law: General and income tax part 2

Always the serious student's choice of a Trusts Law textbook, this new edition once again provides a clear examination of the rules in the detail required by the advanced undergraduate. This fifth edition retains its hallmark combination of a contextualized approach and a commercial focus. The authors' commentary has been increased throughout this new edition whilst the fresh design clearly highlights the cases and materials extracts. Recent statutory developments, such as the Charities Act 2006, and the impact of a wealth of new cases are explored, the examination of the law of trusts and taxation is restructured and comparative examples help students understand the new directions being taken in the areas of trust law and equitable remedies. Trusts Law brings a modern perspective to a subject often perceived as traditional, with suggestions for further reading guiding the student to contemporary debates.

Introductory textbook stating the fundamental principles of revenue law (income tax, capital gains tax, development land tax, corporation tax, capital transfer tax,) and tax planning needed to have at your fingertips for those who practice in taxation.

The emergence of convertible decentralized virtual currency schemes confronts tax authorities with unprecedented questions, among them are the status of virtual currency for tax purposes, which virtual transactions may benefit from a VAT exemption and determining the most optimal method of tax regulation. This first book-length treatment of this major current topic provides an in-depth and comprehensive analysis of the tax implications of virtual currency transactions. Seeking to ascertain whether virtual currency requires additional regulation or whether the law as it stands is adequate to administer its usage, the analysis not only thoroughly explains the nature of the underlying blockchain technology and its regulatory and judicial treatment so far but also identifies best practices for virtual currency transactions and makes recommendations for the improvement of the existing tax systems. Among the aspects of the phenomenon covered are the following: – particular aspects of virtual currency use such as smart contracts and initial coin offerings; – comparative review of income tax consequences of virtual currency transactions in Germany, the Netherlands, the United Kingdom and the United States; – VAT/sales tax treatment of transactions involving virtual currency in the European Union and the United States; – methodology for creating an effective regulatory framework for the taxation of virtual currency; and – the future of blockchain. The book has three parts and an annex that describes tax regulations, administrative rulings and court decisions concerning virtual currency in twenty countries. In its in-depth analysis of tax implications of virtual currency transactions in major economies, detailed overview of recent tax developments that affect virtual currency transactions and evaluation of tax policies related to virtual currencies, this book has no peers. Especially in view of the OECD's examination of the tax challenges presented by the digital economy as part of its base erosion and profit shifting (BEPS) project, this clear and comprehensive explanation of the functioning of virtual currency and blockchain technology will be welcomed by tax administration officials and by persons mining and transacting in virtual currencies needing to know their compliance obligations.

"This long established and popular annual title remains an indispensable guide for every practitioner and student of taxation. The new edition is revised and updated throughout to take account of recent cases and the 2005 Finance Acts. It sets out the basic principles of revenue law in a clear and concise format, detailing the practical application of the tax system in simple, non-technical language. It also enables the non-specialist to proceed with confidence in this complex area of the law. Recommended reading for CIOT examinations. Covers: The Finance Act 2005, & The Finance Act (NO 2) 2005, ITTOIA 2005 (including the income tax act 2005)."

Revenue Law

Analysis of Law and Policy Affecting Voluntary Taxpayer Compliance

Law and Policy

Aligning Government and Investors in the UK

Towards a Theory of Tax Collection Law

Tax Law Design and Drafting, Volume 2

A concise guide to the key aspects of revenue law in the UK for students and professionals From personal income tax to corporation tax, and from VAT to oil and gas taxation, this is your

one-stop guide to revenue law in the UK. Split into 16 chapters, it will tell students all they need to know for their courses and exams, and it will help professionals to keep their

knowledge of the subject fresh. Summary sections of Essential Facts and Essential Cases will help you to identify, understand and remember the key elements of revenue law.

This two-volume publication from Round Hall examines - in detail - the concepts, principles and practice underlying the Irish revenue law system. In two volumes it explores the principles

of income tax law and tax law in general, such as tax avoidance and statutory interpretation. As well as dealing with all the relevant statutory provisions, the book focuses on Irish

decided cases and recently published precedents of the Irish Revenue Commissioners. It also looks at tax law in the wider legal setting, encompassing constitutional and European contexts.

An introductory chapter describes all of the extant Irish taxes, gives an overview of how the Irish taxation system functions in practice and considers the economic context in which it operates.

A comprehensive guide to income tax legislation, this book is the second of two volumes dealing with tax legislation from a comparative law perspective. Distilled from the IMF Legal

Department's extensive experience, the book covers a wide range of issues in both domestic and international taxation. It also includes the most extensive bibliography currently available of the national tax laws of IMF member countries.

Derived from the renowned multi-volume International Encyclopaedia of Laws, this book provides valuable practical insight into both public supervisory legislation concerning insurance and private insurance contract law in the United Kingdom. An informative general introduction surveying the legal, political, financial, and commercial background and surroundings of insurance provides a sound foundation for the specific detail that follows. The book covers all essential aspects of the law and regulation governing insurance policies and instruments. Its detailed exposition includes examination of the form of the insurance company and its reserves and investments; the insurance contract; the legal aspects of the various branches of property and liability insurance; motor vehicle insurance schemes; life insurance, health insurance, and workmen's compensation schemes; reinsurance, co-insurance, and pooling; taxation of insurance; and risk management and prevention. Succinct yet eminently practical, the book will be a valuable resource for lawyers handling cases affecting the United Kingdom. It will be of practical utility to those both in public service and private practice called on to develop and to apply the laws of insurance, and of special interest as a contribution to the much-needed harmonization of insurance law.

Principles and Practice

Pinson on Revenue Law

Policy and Practice

Theory, Values and Law Reform

Taxation

Taxation History, Theory, Law and Administration

Approximately half of the total UK population are in receipt of one or more welfare benefits, giving rise to the largest single area of government expenditure. The law and structures of social security are highly complex, made more so by constant adjustments as government pursues its often conflicting economic, political and social policy objectives. This complexity is highly problematic. It contributes to errors in decision-making and to increased administrative costs and is seen as disempowering for citizens, thereby weakening enjoyment of a key social right. Current and previous administrations have committed to simplifying the benefits system. It is a specific objective of the Welfare Reform Act 2012, which provides for the introduction of Universal Credit in place of diverse benefits. However, it is unclear whether the reformed system will be either less complex legally or more accessible for citizens. This book seeks to explain how and why complexity in the modern welfare system has grown; to identify the different ways in which legal and associated administrative arrangements are classifiable as 'complex'; to discuss the effects of complexity on the system's administration and its wider implications for rights and the citizen-state relationship; and to consider the role that law can play in the simplification of schemes of welfare. While primarily focused on the UK welfare system it also provides analysis of relevant policies and experience in various other states.

Given the vast amount of legal information available, it is sometimes very difficult - and certainly very time consuming - to know where to start looking for the specific information you require. This book, covering the most up-to-date information sources (printed and electronic), helps guide the reader towards the information they need. It is an accessible and easy-to-use directory of legal information sources for librarians, lawyers, students and anyone needing legal information. The book covers mainly British and European Union law and includes general material and the main subject areas, including online and internet sources. It also lists reference material, such as legal dictionaries and directories. The book is essentially a directory of information sources, with publishing details (including ISBN), and short comments where useful. Electronic sources are mentioned where relevant, with details of scope and any limitations of coverage. Comprehensive and up-to-date (covering electronic sources and important legal developments, including civil procedure and human rights) Covers the massive expansion of information on the web and online services Based on the author's considerable experience – thus, he has gained a detailed and wide ranging understanding and appreciation of users' needs and areas of interest

The introduction of self-assessment for income tax collection in the late 1990s marked a striking moment of cultural convergence between the UK and the US. This book analyses the socio-political factors leading to and resulting from this fundamental change in the relationship between taxpayers and the Inland Revenue, using perspectives in comparative law and the new outlooks of modern tax and cultural theory. It will be of interest to those studying theories of compliance, cultural legal studies, and law and society.

This fourth edition follows the format of previous editions, but is updated to take into account significant new cases and legislation, including the Trusts of Land and the Appointment of Trustees Act 1996 and the Trustee Delegation Act 1999. It also deals in depth with the Trustee Bill 2000.

Landmark Cases in Revenue Law

A Structural Analysis

Text and Materials

The Law of Organized Religions

Comprising Income Tax, Capital Gains Tax, Development Land Tax, Corporation Tax, Capital Transfer Tax, Value Added Tax, Stamp Duties, Tax Planning

Redesigning Petroleum Taxation

Tax practitioners are unfamiliar with tax theory. Tax economists remain unfamiliar with tax law and tax administration. Most textbooks relate mainly to the US, UK or European experiences. Students in emerging economies remain unfamiliar with their own taxation history. This text concept of taxes in regards to their rationale, principles, design, and common errors. It addresses distortions in consumer choices and production decisions caused by tax and redressals. The main principles of taxation—efficiency, equity, stabilization, revenue productivity, administrative neutrality—are presented and discussed. The efficiency principle requires the minimisation of distortions in the market caused by tax. Equity in taxation is another principle that is maintained through progressivity in the tax structure. Similarly, other principles have their own rationale. A country's constitutional specification of tax assignment to different levels of government—central, state, municipal—are elaborated. The UK is more centralised than the US and India. India has amended its constitution to introduce a goods and services tax (GST) covering both central and state tax law is crucial for clarity and this aspect is addressed. Furthermore, the author illustrates different types of taxes such as individual income tax, corporate income tax, wealth tax, retail sales/value added/goods and services tax, selective excises, property tax, minimum taxes, cash-flow tax, financial transactions tax, fringe benefits tax, customs duties and export taxes, environment tax and global carbon tax, and user charges. An emerging concern regarding the inadequacy of international taxation of multinational corporations is covered in some detail and are given particular attention.

Covering all areas of revenue law, this edition is revised and updated throughout to take account of recent cases and of the 2001 Finance Act. It is recommended reading for CIOT examinations.

Written by one of the UK's leading scholars of welfare law, this book analyses the current child support legislation in its broader historical and social context, synthesising both doctrinal and socio-legal approaches to legal research and scholarship. The book draws on the historical development of both the public and private law obligation of child maintenance. Modern child support law must also be considered in the context of both social and demographic changes and in the light of popular norms about child maintenance liabilities. The main part of the book examines modern child support scheme, and the key issues are addressed: the distinction between applications in 'private' and 'benefit' cases and the extent to which the courts retain a role in child maintenance matters; the basis for, and the justification for, the exception from the obligation to operate with the Child Support Agency where they fear 'undue harm or distress'; the assessment of income for the purposes of the formula and the evidential difficulties this entails; the tension between the formula, which ignores the parent with care's income, and the demands of the formula, under which liability is capped only for the very wealthy, and the traditional approach of private law, which is premised on children being entitled to maintenance rather than a share in family wealth; the treatment of special cases under the formula by way of discretion; the nature of decision-making and the scope for appeals; and the efficacy of the provisions relating to collection and enforcement. This book has been shortlisted for the 2007 SLSA Book Prize.

This book provides an analysis and detailed explanation of UK revenue law. This edition covers: Finance Act 2017; effects of the vote to leave the European Union, amendments to the DOTAS rules, proposed amendments to the domicile rules, proposed changes to the corporate income tax rules, recent case law, HMRC consultation and HMRC guidance.

Tax Compliance in Tanzania

A Comparative Analysis

Tax Authority Advice and the Public

Tax Avoidance and the Law

Law in a Complex State

Finding Legal Information

"Now in its 24th edition, this highly respected work is a leading textbook for students and an invaluable first point of reference for practitioners. This latest edition has been restructured to aid access to information and improve its overall practicality for the user. Its impressive list of contributors provides a clear and detailed explanation of the law, with a wealth of practical examples. It is fully revised and updated to Finance Act 2006, covering the latest case law and developments in practice."

Now in its 34th edition, this highly respected work is a leading textbook for students and an invaluable first point of reference for practitioners. Its impressive list of contributors provide a clear and detailed explanation of the law, with a wealth of practical examples.The accessible format, non-technical language and straightforward approach used in this book ensure that the basic principles are readily grasped and that the reader is armed with the very latest knowledge and know-how. Practical, comprehensive and concise, this expert guide to revenue law continues to prove hugely popular with both practitioners and students of taxation.

The theoretical arguments for environmental taxes and other types of economic instruments for environmental protection have been discussed extensively in the literature. Rather less well discussed has been the extremely complex form that such instruments have in fact taken in practice. Environmental Taxation Law: Policy, Contexts and Practice examines the legal implications of introducing environmental taxes and other economic instruments into the regulatory framework of UK law. In doing so, it analyzes and explains the difficulties of grafting environmental taxes onto the complexities of existing regulatory structures, not all of which, of course, were originally devised with environmental considerations in mind. Although the focus of the book is the UK's pioneering implementation of a web of distinct yet interrelated policy measures, it locates the UK's taxes and instruments not simply in their broader context of market and environmental regulation, but also in the contexts of European and international law.

Tax Avoidance and the Law is a helpful guide for undergraduate and postgraduate students who want a thorough understanding of this dynamic area of law. The book is written in a way which is easy to follow and conveniently summarises complex case law on tax avoidance. Tax Avoidance and the Law explores the evolution of the UK's General Anti-Abuse Rule. It provides a useful comparison with other Western jurisdictions' anti-avoidance legislation, including the United States of America, Australia, New Zealand, South Africa, Canada and the EU. The underlying theme of the book rests on the notion that the taxpayer's subjective motives, intentions or purposes are irrelevant when assessing tax liability. The book enables students to gain a good grasp of the fundamental issues in tax avoidance in a clear manner.

Environmental Taxation Law

Taxation, Virtual Currency and Blockchain

Tax, Discretion and the Rule of Law

Private Client

Policy, Contexts and Practice

Child Support

The purpose of this book is to compare different solutions adopted by nine industrialized countries to common problems of income tax design. As in other legal domains, comparative study of income taxation can provide fresh perspectives from which to examine a particular national system. Increasing economic globalization also makes understanding foreign tax systems relevant to a growing set of transnational business transactions. Comparative study is, however, notoriously difficult. Full understanding of a foreign tax system may require mastery not only of a foreign language, but also of foreign business and legal cultures. It would be the work of a lifetime for a single individual to achieve that level of understanding of the nine income taxes compared in this volume. Suppose, however, that an international group of tax law professors, each expert in his own national system, were asked to describe how that system resolved specific problems of income tax design with respect to individuals, business organizations, and international transactions. Suppose further that the leaders of the group wrote the resulting answers into a single continuous exposition, which was then reviewed and critiqued by a wider group of tax teachers. The resulting text would provide a convenient and comprehensive introduction to foreign approaches to income taxation for teachers, students, policy-makers and practitioners. That is the path followed by Hugh Ault and Brian Arnold and their collaborators in the development of this fascinating book. Henceforth, a reader interested in how other developed countries resolve such structural issues as the taxation of fringe benefits, the effect of unrealized appreciation at death, the classification of business entities, expatriation to avoid taxes, and so on, can turn to this volume for an initial answer. This book should greatly facilitate comparative analysis in teaching and writing about taxation in the US and elsewhere. As a new supplementary student title to Revenue Law: Principles and Practice (25th Edition), this title takes the basic principles of UK revenue law, analyzes them, and reproduces extracts from UK cases, books, journals, and reports. Contents includes: the characteristics of a good tax system; taxation and human rights; categories of income; tax credits; trusts and estate income; and inheritance tax.

Few aspects of revenue law generate stronger feelings than the exercise of discretionary power by tax administrations. A delicate balance often needs to be struck between the legitimate needs of revenue authorities and the equally legitimate interests and rights of taxpayers. On the one hand, the executive and administration need to have sufficient capacity to apply the law; on the other, there is a need to maintain the principle of the rule of law that it is the elected legislature, and not the executive or tax administration, that establishes tax burdens. The chapters in this volume explore that delicate balance. The Delicate Balance - Tax, Discretion and the Rule of Law considers the critical questions that arise from the intersections of tax, discretion and the rule of law in modern common and civil law jurisdictions: What do we mean by tax discretion and how does it vary in conceptual and practical terms in different tax regimes? -What role should discretion play in tax systems that operate under the rule of law and how large should that role be? -What are the legal, political, institutional and other constraints that can prevent abuse of discretion? -To what extent can, and should, the legislature safely delegate discretionary powers to tax administrations?

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.

Principles and Practice).

Organised Crime and the Law

An Interdisciplinary Approach to Research

Revenue Law: Principles and Practice

Practice Notes on Wills

A Guide to Print and Electronic Sources

This latest edition of Moffat's Trusts Law has been fully revised and updated to cover recent statutory developments and explores the impact of a wealth of new cases including the Supreme Court decisions in Pitt v. Holt (2013), FHR European Ventures v. Cedar Capital Partners (2014) and Williams v. Central Bank of Nigeria (2014). It has been restructured to incorporate a new chapter on the internationalisation of the trust which provides an understanding of the new directions being taken in the areas of trust law and equitable remedies. Supplementary material includes an online chapter on occupational pension schemes. With suggestions for further reading guiding the student to contemporary debates, this leading textbook retains its hallmark combination of a contextualized approach and a commercial focus, and remains the serious student's textbook of choice.

Organised Crime and the Law presents an overview of the laws and policies adopted to address the phenomenon of organised crime in the United Kingdom and Ireland, assessing the changes to these justice systems, in terms of the prevention, investigation, prosecution and punishment of such criminality. While the notion of organised crime is a contested one, States' legal responses treat it and its constituent offences as unproblematic in a definitional sense. This book advances a systematic doctrinal critique of these domestic criminal laws, laws of evidence and civil processes. Organised Crime and the Law focuses on the tension between due process and crime control, the demands of public protection and risk aversion, and other adaptations. In particular, it identifies parallels and points of divergence between the different jurisdictions in the UK and Ireland, bearing in mind the shared history of subversive threats and counter-terrorism policies. It also examines the extent to which policy transfer is evident in the UK and Ireland in terms of emulating the United States in reacting to organised crime.

It comments upon how disciplinary-based approaches to tax research have developed in Law, Economics, Accounting, Political Science, and Social Policy. Its authors then go on to introduce an interdisciplinary research approach to taxation research".

Revenue Law: Principles and PracticeBloomberg Professional

Between Establishment and Secularism

Comparative Income Taxation

The Political Economy of Corporation Tax

Insurance Law in the United Kingdom

The Delicate Balance

Comparative Income Taxation A Structural Analysis Fourth Edition Hugh J. Ault, Brian J. Arnold & Graeme S. Cooper In complex national income tax systems, structural and design variations from one country to another present major obstacles to the kind of comparative understanding that economic globalization requires. Hence the great significance of this outstanding book, highly acclaimed through three previous editions and now thoroughly updated to encompass the latest changes and trends. In it, leading authorities from eleven of the world's most important national taxation systems each contribute their particular expertise to a study of specific crucial problems of tax design. In addition to the nine countries covered in previous editions—Australia, Canada, France, Germany, Japan, the Netherlands, Sweden, the United Kingdom and the United States—China and India have now been added to provide the perspective of developing countries. Individually authored country descriptions outline the climate and institutional framework in which each of the eleven national taxation systems' substantive rules operate. All the country descriptions are analyzed in accordance with a common format to facilitate comparisons of the ways in which the countries' tax systems are similar and in which they differ. They form the background to an expertly informed comparative analysis focusing on three major areas: basic income taxation, taxation of business organizations and international taxation. Most of the rules especially important for international business and investment are dealt with here, including (among many others) rules on the following: classification of business entities; taxation of corporations and their shareholders; corporate organization and restructuring; taxation of partnerships; residence and source taxation; controlled foreign company rules; restrictions on the deduction of interest; courts dealing with tax matters; and effect of tax treaties. Several new topics—including the classification of employees and independent contractors, the taxation of pensions, patent box regimes, the taxation of indirect transfers and the tax challenges of the digital economy—have been added. Especially timely are discussions of changes stemming from the G20/OECD Base Erosion and Profit Shifting project. The introduction has also been expanded to include a new section on European Union (EU) law as it affects the tax laws of EU Member States. This new edition of a classic source of information and analysis for students, professors, researchers, tax practitioners and tax policy officials on the different ways that countries design their income tax systems will be widely welcomed by the international tax community.

There is now almost universal acceptance that tax law is overly complex and indeterminate; and yet, there has to date been no comprehensive assessment of the role of the tax authority in the current arrangement. If the legislation and case law offer few immediate answers to the taxpayer, then the role of Her Majesty's Revenue & Customs (HMRC) in advising taxpayers becomes more apparent. This monograph contends that the provision of advice by HMRC is desirable by virtue of the rule of law and it follows that any such advice should be correct, clear, accessible and reliable. Additionally, there should exist some means of scrutinising the advice in order to check that it satisfies these criteria. Tax Authority Advice and the Public explores this view of HMRC's role in tax collection. It explains the deficiencies in the current system in this light, highlighting the pitfalls for taxpayers and practitioners as well as the potential remedies. Finally, the book assesses potential reforms which could be adopted in order to alleviate existing problems. A timely and ambitious work, this book is essential reading for practitioners and academics interested in the interaction between tax administration and public law.

While the UK tax system becomes ever more complicated and textbooks reflect this trend, Taxation: Policy & Practice, 2001 edition, maintains its clarity and brevity. Student-friendly and informative, this textbook is based on a structured, conceptual framework. Updated annually to ensure an accurate reflection of the current tax climate, it avoids unnecessary and confusing detail to provide an ideal introduction to UK taxation, fiscal policy and decision making. Taxation: Policy and Practice offers basic coverage of current tax law and provides an excellent aid to an introductory taxation course. Written in an accessible style with examples, activities and questions throughout, this textbook gives students a thorough understanding of taxation principles and practice. The companion Website provides additional questions and answers, links to other tax materials available online and information on tax developments as they occur throughout the year. 'An excellent balance of practice and theory, without non-essential detail, makes this the first-choice student text for UK tax. ' Dr John Hasseldine, University of Nottingham 'This excellent text continues to provide a comprehensive introduction to the principles and practice of taxation. The text combines detailed numerical examples and activities together with an excellent explanation of the legal concepts underpinning the subject. ' Ron Altshul, Leeds Metropolitan University 'Tax is a subject that is difficult to successfully encapsulate in a student text. However, Lymer and Hancock have produced not only a comprehensive, accessible and accurate book, but also one with an appropriate blend of approaches and material. ' Rebecca Boden, University of the West of England Since its inception some 40 years ago, petroleum-specific taxation in the UK has been subject to numerous modifications. Often these modifications were brought into place not only to sufficiently incentivise the investors but also to capture a fair share for the government. However, it is evident from the frequency of changes that finding the right balance between these two aims is no easy matter. Such a balance, and the consequent fiscal stability, is necessary for the long-term relationship between the parties to endure to their mutual benefit. Still, it does not take much for one or other party to feel that they are out of balance. As a consequence, one party feels that the other party is taking an undue proportion of the value generated and that they are losing out. Yet achieving that balance and fiscal stability is possible. To understand this possibility, this book first clarifies what is meant by sufficient incentivisation and fair share before developing a new fiscal system that manages this balance and stability. Such clarification yields objective criteria against which to assess not only the existing regime, but also the newly proposed regime. This approach is further complemented by the critical analysis of the fiscal legislative framework and the evaluation of the legal positions of specific contractual elements and mechanisms found within that framework. This latter analysis is important in order to reduce the legal uncertainty such elements may create, which can otherwise lead to further reactive amendments and revisions to the fiscal regime in the future.

2020

Moffat's Trusts Law 6th Edition

Taxation of Employment Income (Ch. 5 of Revenue Law

Written by two of Ireland's leading tax experts, this book is a comprehensive, section-by-section guide to all the Irish Income Tax, Corporation Tax and Capital Gains Tax Legislation up to and including Finance Act 2003. It interprets and explains simply the precise issues involved in each section, highlighting the refinements and exceptions with the use of clearly illustrated examples. The 2003 edition has been supplemented by the addition of much new material. In addition, the book contains helpful tax planning suggestions and outlines recent Circuit Court and Appeal Commissioners' decisions, many of which are previously unreported. Intended for use as a companion volume to Tax Acts, it incorporates all the relevant case law and revenue concessions, and explains the impact of the legislation on each section.

Excellent technical writing on corporation tax abounds, but it tends to be inaccessible to public lawyers, political theorists and political economists. Although recent years have seen not only an explosion in public law scholarship but also a reawakening of interest in interpretative political theory and political economy, the potential of these perspectives to illuminate the corporation tax debate has remained unexplored. In this important work, John Snape seeks to reconcile these disparate strands of scholarship and to contribute to a new way of understanding and conceptualising the reform of the law relating to corporate taxation. Drawing on important developments in public law scholarship, the study combines elements of political theory and political economy. It advances a new interpretation of corporation tax law as an instrument of rule, through the maximisation of a nation's economic potential. Snape shows how corporate taxation belongs at the centre of any discussion of economic globalisation, not only because of the potential of national tax systems to influence inward investment decisions but also because of the potential of those decisions to shape the public interest that those tax systems might embody. Following public law and politics models, the book looks afresh at the impact of Britain's political institutions, of the processes of its representative government and of the theory that moulds and orders the values that the corporation tax code contains. This is a timely exploration of cutting-edge issues of public policy.