Justifying Taxes offers readers some of the elements of a democratic tax law, considered within its political and philosophical context in order to determine the extent of legitimate tax obligations. The objective is to revisit some of the issues in the dogmatics of tax law from the viewpoint of a critical citizen, always ready to ask questions about the justification underlying her obligations, and especially about her paramount burden, viz., the payment of certain amounts of money. Within this purview, special attention is paid to the general principles of taxation. The argument is complemented by a detailed reconstruction of constitutional reasoning in tax matters, close attention being paid to the jurisprudence of the Spanish Tribunal Constitucional. Readership: Legal
Read Book Principles Of Taxation Law Question Solutions

scholars, political scientists and philosophers. Especially recommended to graduate and undergraduate students of Tax Law, Constitutional Law, Jurisprudence, Philosophy of Law and Political Theory. The arm's length principle serves as the domestic and international standard to evaluate transfer prices between members of multinational enterprises for tax purposes. The OECD has adopted the arm's length principle in Article 9 of its Model Income Tax Convention in order to ensure that transfer prices between members of multinational enterprises correspond to those that would have been agreed between independent enterprises under comparable circumstances. The arm's length principle provides the legal framework for governments to have their fair share of taxes, and for enterprises to avoid double taxation on their profits. This timely book contains a comparative analysis of the legal basis for the arm's length principle and the contents of the arm's length rules in US tax law as well as in the OECD Model Tax Convention and Transfer Pricing Guidelines. It includes a thorough review of international case law on transfer pricing from the United States, Canada, Australia, United Kingdom, Germany, France, the Netherlands, Denmark, Sweden, and Norway. The book ends with an analysis of the issues associated with the application of the arm's length principle for multinational enterprises in a global economy. This book investigates the role and importance of unwritten sources of legislation in EU tax law, such as the principles of law. This area of legal studies shows many contradictory statements and the book serves as a platform to better understand and clarify these contradictions. The key issue in this research is the identification of the coercive force of the principles of law, which are unwritten sources of law, in contrast to that of other, written, sources of law. The hypothesis is that principles of law take precedence over a series of written rules in the case law of the Court of Justice of the European Union (ECJ) and of the Member States domestic courts dealing with EU tax law. In order to demonstrate this hypothesis, the contributors to this book were invited to select one principle of law and address the following questions: Does the principle of law in question have a normative or interpretative value? Does it make any difference that the Court of Justice of the European Union has declared the principles of law of "general" or "fundamental" value? When "your" principle collides with another one, how will the ECJ/domestic Supreme Court determine the order of application? If so, which principles are supported by the supreme force of law and should be referred to by the judge as a constitutional norm? What is the consequence for direct and/or indirect taxes? The principle of non-discrimination plays a vital role in international and European tax law. This dissertation analyses the interpretation given to that principle in tax treaty practice and in the direct tax case law of the Court of Justice of the European Union (ECJ) on the fundamental freedoms. The objective of this analysis is twofold: to
give a clear and thorough overview of both standards and to determine whether they share a common, underlying principle of non-discrimination. In order to achieve these objectives, a comprehensive selection of case law is discussed from the perspective of the two constitutive elements of discrimination, comparability and the existence of different treatment. Moreover, attention is drawn to the question whether a domestic measure that is found to be discriminatory may nevertheless be justified on the basis of reasons of public interest. Finally, the possible interplay between both standards is addressed. First, the partial overlap of the two non-discrimination rules may cause frictions. Complex triangular situations are possible, with conflicting rules giving rise to interpretation problems. A second issue discussed in this context is whether national courts of EU Member States are influenced by ECJ case law on the fundamental freedoms when interpreting the non-discrimination provision in tax treaties. Given the deficiencies of that provision, courts may be tempted to draw inspiration from the European standard. The relevant case law is discussed in order to determine whether there is indeed such an influence, and whether such an influence is appropriate."--Extracted from publisher website on May 20, 2015.

Offering a comprehensive exploration of EU taxation law, this engaging Research Handbook investigates the associated legal principles in the context of both direct and indirect taxation. The important issues and debates arising from these general principles are expertly unpicked, with leading scholars examining the status quo as well as setting out a clear agenda for future research. Taxation law can be an incredibly complex subject to absorb, particularly when time is limited. Written specifically for students, PRINCIPLES OF TAXATION LAW 2010 brings much needed clarity to this area of law. Utilising many methods to make this often daunting subject achievable, particular features of the 2010 edition include: two new chapters "Sources of Taxation Law" and "Assessable income"; a new tax study guide; clearly structured chapters grouped under helpful headings; flowcharts, diagrams and tables, end of chapter practice questions, and case summaries; and the online self-testing component mentor, which provides questions for students of both business and law. Every major aspect of the Australian tax system is covered, with chapters on topics such as goods and services tax, superannuation, offsets, partnerships, capital gains tax, trusts, company tax and tax administration. All existing chapters have been thoroughly revised. PRINCIPLES OF TAXATION LAW 2010 is the perfect tool to guide the reader from their initial exposure to the subject to success in taxation law exams. EUCOTAX (European Universities Cooperating on TAXes) is a network of tax institutes currently consisting of eleven universities: WU (Vienna University of Economics and Business) in Austria, Katholieke Universiteit Leuven in Belgium, Corvinus University...
of Budapest, Hungary, Universite Paris-I Pantheon-Sorbonne in France, Universitat Osnabruck in Germany, Libera, Universita Internazionale di Studi Sociali in Rome (and Universita degli Studi di Bologna for the research part), in Italy, Fiscaal Instituut Tilburg at Tilburg University in the Netherlands, Universidad de Barcelona in Spain, Uppsala University in Sweden, Queen Mary and Westfield College at the University of London in the United Kingdom, and Georgetown University in Washington DC, United States of America. This network aims at initiating and coordinating both comparative education in taxation, through the organisation of activities such as winter courses and guest lectures, and comparative research in the field, by means of joint research projects, international conferences and exchange of researchers between various countries. European Union law barely deals with procedural questions even though they are essential for proper implementation of European Union law. The European Court of Justice has developed procedural principles in its rulings which also affect proceedings before national authorities. This is due to the fact that the principle of procedural autonomy of the Member States finds its limits where European Union law might be infringed. Therefore, domestic procedural principles and rules of the EU countries need to be interpreted in the context of European Union law requirements. This timely work seeks to identify the differences between the domestic procedural rules and principles of an array of EU and non-EU countries and analyse them in the context of European Union law requirements. Specific attention is paid to the impact of State aid rules on procedural law in tax matters, on constitutional law requirements as well as tax treaty law issues. Since customs law is already harmonized in the form of the Community Customs Code, it serves as a starting point to examine the extent to which harmonized procedural law is possible. Harmonized procedural law is also discussed in the context of a possible future Common Consolidated Corporate Tax Base as well as an EU tax levied at the European Union level. This book considers the implications for the domestic and international tax systems of the growth of e-commerce. It covers a wide variety of activities, from discussion of the principles governing direct and indirect taxation, to explanation of the implementation and use of e-commerce on the part of businesses as well as the application of existing tax principles in this field. This book does not present a single philosophical approach to taxation and ethics, but instead demonstrates the divergence in opinions and approaches using a framework consisting of three broad categories: tax policy and design of tax law; ethical standards for tax advisors and taxpayers; and tax law enforcement. In turn, the book addresses a number of moral questions in connection with taxes, concerning such topics as: • the nature of government • the relation between government (the state) and its subjects or citizens • the moral justification of taxes • the link
between property and taxation • tax planning, evasion and avoidance •
corporate social responsibility • the use of coercive power in collecting
taxes and enforcing tax laws • ethical standards for tax advisors • tax
payer rights • the balance between individual rights to liberty and
privacy, and government compliance and information requirements •
the moral justification underlying the efforts of legislators and
policymakers to restructure society and steer individual and corporate
behavior.

Six papers on two fundamental issues in European fiscal law.
The first issue concerns the legal character of VAT and the second issue
concerns the application of general principles of law and justice in
European law in general and tax law in particular.

Unique in its structure, Federal Income Taxation, Fifth Edition presents core materials that
cover the basics of tax law and then offers supplemental "cells" at the
end of the book that are self-contained units with more in-depth
discussion of certain topics. Professors and students will benefit from:
A thoroughly updated text that incorporates the extensive changes to the
Code enacted by the Tax Cuts and Jobs Act of 2017 New cases reflecting
developments since the previous edition. A new cell on the taxation of
Bitcoin and other cryptocurrency. Core text (about 500 pages) that
covers the leading cases and explains the substantive tax law that is
essential to a basic understanding of federal income tax law and
principles. Novel "Cells," self-contained, optional units at the end of the
book that supplement the core text by presenting additional material
and treating a limited number of topics in greater detail. Notes and
questions providing background information and placing the cases and
statutes in context. More than 150 problems throughout the core text
and cells that challenge students to apply theory to specific situations.
An annual "inflation supplement" issued every December that provides
updated problems and answers to reflect inflation adjustments for the
upcoming year, as well as updated tables where relevant.

Directed to the development of skills essential to the tax practitioner. Students are
encouraged to think critically and constructively about the principles of
taxation law in a commercial setting. Also gives students an
understanding of how to read and use the basic tax resources.

This title is an approach to the study of taxation. It teaches students to recognize
the role taxes play in business and investment decisions. In addition,
the book presents the general role of taxation and its implications
across all taxpaying entities before discussing the details of specific
exceptions. This approach allows students to really grasp the
fundamental concepts that are the foundation for specific tax rules. The
benefit is that the students will understand the framework of the tax
system, even though specific tax regulations change from year to
year. Taxation law can be an incredibly complex subject to absorb,
particularly when time is limited. Written specifically for students,
Principles of Taxation Law 2018 brings much needed clarity to this area
of law. Utilising many methods to make this often daunting subject achievable, particular features of the 2018 edition include: seven parts: overview and structure, principles of income, deductions and offsets, timing issues, investment and business entities, tax avoidance and administration, and indirect taxes; clearly structured chapters within those parts grouped under helpful headings; flowcharts, diagrams and tables, end of chapter practice questions, and case summaries; an appendix containing all of the up to date and relevant rates; and the online self-testing component mentor, which provides questions for students of both business and law; Every major aspect of the Australian tax system is covered, with chapters on topics such as goods and services tax, superannuation, offsets, partnerships, capital gains tax, trusts, company tax, tax administration and state taxes. All chapters have been thoroughly revised. Principles of Taxation Law 2018 is the perfect tool to guide the reader from their initial exposure to the subject to success in taxation law exams.

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.

The book had been conceived with the idea, wherein GST and Indirect Tax Principles have been discussed with the help of landmark decisions by Supreme Court and High Court. What makes it unique among all, is the discussion on judgments announced by the European Court of Justice in relation to GST Principles. It explains the
most important principles contained in Excise, Customs, Service Tax and VAT Laws in a practical light with the help of judicial precedents. The author has made an endeavor to interpret the principles of Indirect Taxes highlighting their inception, stages of evolution and status as on date, with the elucidation of landmark judgments at relevant places. It is a commentary wherein not only judgments related to indirect taxes have been discussed, but also judgments pronounced under Constitutional Law, Civil law, Criminal Law, Income Tax Law, FEMA have also been captured. “This workbook is intended to assist students in studying taxation law. To this end it contains the following; An explanation of the principles of taxation law, Revision questions within chapters, Discussion questions at the end of chapters, Legislation. It has extracts from; Income Tax Assessments Act 1936 (Cth), Income Tax Assessments Act 1997 (Cth), Income Tax Rates Act 1986 (Cth), Taxation Administration Act 1953 (Cth).” -- Cover.

This easy-to-read text covers the entire gamut of direct and indirect taxes. The first eight chapters deal with direct taxes and generation of income from different sources. The last five chapters focus on different forms of indirect taxes. This text lucidly explains the acts, rules, sections, laws of direct and indirect taxes with a view to integrating the relevance of these laws with tax planning. The text fosters a clear understanding of the principles relating to computation of taxable income under each head of income. It covers different types of excise duties, methods of valuation for customs, types of transactions under the Central Sales Tax Act, variants of VAT and different methods of computation of VAT and service tax for management and professional services. A number of solved Illustrations at the end of each chapter are provided for easy comprehension of the subject. These along with chapter-end questions consisting of short answer questions, long answer questions and exercises, enhance its value as a text. This text is intended for the undergraduate students of management, commerce and law (BBA, BCom and BL/LLB). Students pursuing professional courses such as CA, BCS (Bachelor of Corporate Secretaryship) and the aspirants of Civil Services Examinations will also find the text immensely useful.

Treatise on the relationship between tax law and civil law, chiefly in Europe, with references to case law, tax literature, and international treaties. “Taxation law can be an incredibly complex subject to absorb, particularly when time is limited. Written specifically for students, Principles of Taxation Law 2017 brings much needed clarity to this area of law. Utilising many methods to make this often daunting subject achievable, particular features of the 2017 edition include: Seven parts: overview and structure, principles of income, deductions and offsets, timing issues, investment and business entities, tax avoidance and administration, and indirect taxes; Clearly structured chapters within those parts grouped under helpful headings; Flowcharts, diagrams and tables, end of chapter practice questions, and
case summaries; and an appendix containing all of the up to date and relevant rates. Every major aspect of the Australian tax system is covered, with chapters on topics such as goods and services tax, superannuation, offsets, partnerships, capital gains tax, trusts, company tax, tax administration and state taxes" -- Provided by publisher. This book is designed to provide a frame of reference for students pursuing a Principle of Taxation course in local universities, polytechnics and colleges. It is believed that the structured content of the book will facilitate easy reading and understanding of the readers even without any prior knowledge of taxation."New Zealand Taxation Principles 2020 provides a topical analysis of all the major areas of taxation as they are applied in New Zealand. Its practical, uncomplicated approach makes this resource the ideal first point of reference for students and others seeking to understand the principles of laws of taxation." --Publisher

This book asks why tax policy is both attracted to and repelled by the idea of justice. Accepting the invitation of economist Henry Simons to acknowledge that tax justice is a theological concept, the work explores theological doctrines of taxation to answer the presenting question. The overall message of the book is that taxation is an instrument of justice, but only when taxes take into account multiple goods in society: the requirements of the government, the property rights of society’s members, and the material needs of the poor. It is argued that this answer to the presenting question is a theological and ethical answer in that it derives from the insistence of Christian thinkers that tax policy take into account material human need (necessitas). Without the necessitas component of the tax balance, tax systems end up honoring only one of the three components of the tax equation and cease to reflect a coherent idea of justice. The book will be of interest to academics and researchers working in the areas of tax law, economics, theology, and history.

Tax law changes at a startling rate - not only does societal change bring with it demands for change in the tax system, but changes in the political climate will force change, as will many other competing pressures. With this pace of change, it is easy to focus on the practical and forget the core underpinnings of the tax system and their philosophical justifications. Taking a pause to remind ourselves of those principles and how they can operate in the modern tax system is crucial to ensuring that the tax system does not diverge too far from what it should be or could be. It is essential to understand the answers to some of the seemingly basic questions that surround tax before we can even begin to think about what a tax system should look like. This collection brings together major themes and difficult questions in the philosophical foundations of tax law. The chapters consider practical issues such as justification, enforcement, design, and mechanics, and provide a full and coherent analysis of the basis for tax law. Philosophical Foundations of Tax Law allows the reader to consider how tax systems should move.
forward in the modern world, with a sound philosophical basis, to provide the practical tax system that the state requires and citizens deserve.

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