CONCEPTS IN FEDERAL TAXATION

CHAPTER 3: INCOME SOURCES

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Concepts In Federal Taxation 2003

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law principles and tax practice analysis Where appropriate a domestic law and domestic courts jurisprudence perspective was added as well as a comparative analysis of several jurisdictions thus complementing the examination of each topic Finally special attention is given to treaty abuse and the new GAAR introduced in the 2017 OECD Model together with its interrelation with other treaty and domestic anti abuse provisions and the impact of these provisions on tax treaty access and tax policy in general Analysing Social Policy Concepts and Language Daniel Béland, Klaus Petersen, 2015-10-07 Social policy scholars and practitioners have long employed concepts such as welfare state and social security but where do these concepts come from and how has their meaning changed over time What characterizes social policy language in different places and how do some social concepts travel between them Addressing such questions in a systematic manner the contributors to this collection analyze the concepts and language used to describe contemporary social policy Combining detailed chapters on particular countries with broader comparative chapters the book offers a variety of perspectives on just what we mean when we use these terms Taxing Ourselves Joel Slemrod, Jon M. Bakija, 2004 The third edition of a popular guide to the key issuesin tax reform providing detailed discussion of the current systemand alternative proposals an overview of principles that shouldgovern tax policy and a voter s guide to the tax policy debate

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