

GLOBAL TAX SERIES



# Global Individual Tax Handbook 2023

# Book Of Tax Knowledge

**Great Britain. Council on Education**



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Taxation includes studies from expert contributors exploring topics such as firms domestic and foreign effective tax rates tax avoidance and tax compliance A study reviews prior literature on tax increment financing an economic development tool frequently used by U S local governments

Controversies in Tax Law Anthony C. Infanti, 2016-03-03 This volume presents a new approach to today's tax controversies reflecting that debates about taxation often turn on the differing worldviews of the debate participants For instance a central tension in academic tax literature which is filtering into everyday discussions of tax law exists between mainstream and critical tax theorists This tension results from a clash of perspectives Is taxation primarily a matter of social science or of social justice Should tax policy debates be grounded in economics or in critical race feminist queer and other outsider perspectives To capture and interrogate what often seems like a chasm between the different sides of tax debates this collection comprises a series of pairs of essays Each pair approaches a single area of controversy from two different perspectives with one essay usually taking a mainstream perspective and the other a critical perspective In writing their contributions the authors read and incorporated reactions to each other's essays and paid specific attention to the influence of perspective on both the area of controversy and their contribution to the debate With contributions from leading mainstream and critical tax scholars this volume takes the first step toward bridging the gap between these differing perspectives on tax law and policy

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