

Master Tax Guide New Zealand

Rachel Anne Tooma

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Anne Tooma, 2008 Proposes a uniform statutory GAAR for the Federation of Australia and examines the experiences of countries with e g Australia Canada New Zealand and South Africa and without e g the United States of America and the

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search engines and build online sales Keep your business profitable understand Profit Loss reports manage profit margins New Zealand Law Librarians' Group Newsletter ,1989 Comparative Tax Law Victor Thuronyi, Kim and set budgets Brooks, 2016-04-20 Although the details of tax law are literally endless differing not only from jurisdiction to jurisdiction but also from day to day structures and patterns exist across tax systems that can be understood with relative ease This book now in an updated new edition focuses on these essential patterns It provides an immensely useful introduction to the core common knowledge that any well informed tax lawyer or policy maker should have about comparative tax law in our times The busy reader will welcome the compact nature of this work which is shorter than the first edition and can be read in a weekend if one skips footnotes The authors elucidate the commonalities and differences across countries in areas including much of the detail new to the second edition general anti avoidance rules court decisions striking down tax laws as violating constitutional rules against retroactivity unequal treatment of equals confiscation and undue vagueness statutory interpretation inflation adjustment rules and the allowance for corporate equity value added tax systems concepts such as tax capital gain tax avoidance and partnership corporate shareholder tax systems the relationship between tax and financial accounting taxation of investment income tax authorities ability to obtain and process information about taxpayers and systems of appeals from tax assessments The information and analysis pull together valuable material which is scattered over a disparate literature much of it not available in English Especially considering the dynamic nature of tax law whose rate of change exceeds that of any other field of law the authors clear identification of the underlying patterns and fundamental structures that all tax systems have in common as well as where the differences lie guides the reader and offers resources for further research

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