



6TH EDITION

A PRACTICAL INTRODUCTION TO
**AUSTRALIAN
TAXATION LAW**

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An Introduction To Taxation 1989 Edition

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An Introduction to Taxation, 1989 Ray M. Sommerfeld, Hershel M. Anderson, Horace R. Brock, Silvia A. Madeo, Valerie C. Milliron, 1987-08-01 **Books in Print**, 1993-09 V 1 Authors A D v 2 Authors E K v 3 Authors L R v 4 S Z v 5 Titles A D v 6 Titles E K v 7 Titles L Q v 8 Titles R Z v 9 Out of print out of stock indefinitely v 10 Publishers *The CCH Journal of Asian Pacific Taxation*, 1988 **International Legal Books in Print, 1990-1991** Bowker-Saur, 1990 **Cases and Materials on Mineral Law** D. Barlow Burke, Robert E. Beck, Cyril A. Fox, 1994 International Juridical Double Taxation from an Ability-to-Pay Perspective under EU Law Maria Júlia Ildefonso Mendonça, 2023-01-22 The hurdles emerging from the parallel exercise of Member States tax sovereignty have been examined by the CJEU and intensely discussed by scholars By uncovering a paradox in the CJEU s case law this groundbreaking book provides a constructive alternative to the deadlock created by the CJEU when ruling that international juridical double taxation although constituting an obstacle to free movement is not contrary to EU law The book the first in depth treatment of this perspective enables taxpayers facing international juridical double taxation to understand how their ability to pay is protected under EU law and the limitations that protection faces Every aspect of the matter is rigorously examined including the following important differences between the traditional notion of double taxation and the current definition under Council Directive 2017 1852 legal means and methods designed to eliminate international juridical double taxation and the policies underlying them freedoms of movement as prohibitions that limit the exercise of Member States taxing powers consideration of expenses related to economic activity and personal and family circumstances and in depth discussion of taxation of income derived from source versus residence Member State Throughout the book the author refers to the case law of the CJEU on both international juridical double taxation and taxpayers ability to pay as well as the relevant academic literature allowing the reader to understand the current state of EU law on these matters and their relation The author s remarkable venture into this challenging field with a deeply informed construction of instrumental categories and critical review of their content culminates with a viable reformulation of the serious and growing problem of international juridical double taxation The book will be welcomed by taxation professionals in practice policymakers and academia **Bowker's Law Books and Serials in Print**, 1993 **Bulletin for International Fiscal Documentation**, 2000 **Cases and Materials on Agency and Partnership and Other Forms of Business Associations** William A. Gregory, Thomas R. Hurst, 1994 An Overview of Taxation in Montana Jeff Martin, 1992 *Federal Income Taxation of Individuals with Diagrams for Easy Understanding of the Leading Cases and Concepts* Daniel Q. Posin, 1993 **Cases and Materials on Feminist Jurisprudence** Mary Becker, Cynthia Grant Bowman, Morrison Torrey, 1993 The AALS Directory of Law Teachers, 1998 **The Cumulative Book Index**, 1990 A world list of books in the English language **Cases and Materials on Modern Antitrust Law and Its Origins** Thomas D. Morgan, 1994 **Forthcoming Books** Rose Arny, 1991 *Tax, Borrow and Spend* Irwin

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