

Solution Principles Of Taxation Law

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Josiah Stamp
Dr. V. Gaurishankar
Charles Babbage
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taxation is a discipline that does not receive sufficient academic attention it is typically viewed as a subset of law accounting public policy economics or finance in

this respect most academic efforts in the field of taxation are shadowed by a mother discipline there is currently an unprecedented need to approach tax pedagogy in a way that is independent of another discipline this book caters to that real and unmet need in tax pedagogy one of the book's advantages is that it is not tied to a specific tax year and does not coddle the reader with volumes of time sensitive information in this book the tax year is never the focus as the center stage is reserved for teaching the principles and skills necessary to independently find answers the reader will learn to appreciate the complexity of the american tax system and will be endowed with the contextual understanding necessary to formulate educated opinions about how taxes work and most importantly why contrary to common belief taxation in the united states has remained fairly stable for the last 100 years this book uses the federal individual income tax as a vehicle to unveil the mechanics that make up the american tax system this book is essential reading for students taking a first course in taxation at the undergraduate or graduate level as part of programs in accounting law public administration or business at large

in the book escaping the minotaur's labyrinth principles of taxation dr gaurishanker has dealt with the basic principles of taxation and addressed its underlying concepts with a view to dispel the fog that leads most legal professionals to regard tax law as an exclusive domain reserved for a few specialists this book is the fruit of his characteristic unwavering and unflinching march towards his set objective of giving his fellow professionals a tool which would enable them to understand appreciate and thus contribute in enriching his pet subject the metaphor of the minotaur half bull half human monster of greek mythology is a telling comparison to the bewildering maze of the labyrinth of the taxation laws the monster lived in a labyrinth and demanded a sacrifice of seven youths and seven maids every year the book presents in a simple way and demystifies the substantive and procedural aspects of the administration of laws relating to income tax dr gaurishanker in a figurative sense is verily the theseus who in the greek mythology ultimately kills the monster minotaur

this new edition presents an analysis of the economic principles of taxation with a thorough and recently updated explanation and evaluation of the policy and practical aspects of the uk tax system the computation of specific taxes is illustrated by integrated worked examples and end of chapter questions and exercises which include suggested answers to allow for flexible study and self assessment

there are many practical textbooks explaining how taxation is applied and calculated but few ever deal thoroughly with the theory behind the practice this book concisely addresses the principles and theories behind taxation in an accessible and internationally relevant way it encourages readers to think through and develop an understanding of why taxation is imposed the different means by which it is imposed

and the nature of the problems inherent in this imposition it addresses background issues fundamental principles and emerging topics such as the philosophy and history of taxation types of taxation and international issues including double taxation treaties residence and transfer prices this text is essential reading for students of taxation and provides a valuable introduction for students of business finance and accounting

this text seeks to force readers to recognize the roles taxes play in business and investment decisions it also provides an overview of the general role of taxation and its implications across business and presents the details of specific exceptions

this historic book may have numerous typos and missing text purchasers can usually download a free scanned copy of the original book without typos from the publisher not indexed not illustrated 1914 edition excerpt chapter iv where should taxes be paid the problem of the resident of one community who owns wealth located in another community so far our discussion has gone on the simple assumption of a single community whose members owned all the wealth in the community and none outside of it though untrue in fact the assumption i believe has not so affected the argument as to render any of our conclusions unsound we cannot go on further with the discussion without meeting existing facts squarely in any such purely ideal community probably many of our taxation perplexities would not have arisen if one had existed and it had made the market value of property the basis of its taxation the distinction between tangible and intangible property would not have led into any such difficulties as have arisen such a community would not have misled itself into an attempt to tax all tangible property at its full market value at a given rate and also to tax any intangible property representing it at its full market value at the same rate the community would either have taxed all tangible property at the same rate and taxed any intangible representative at a much lower rate if at all or it would have divided the tax on a given property between the direct and the representative ownership or among the various representative ownerships the confusion between property and wealth probably would have cleared away except for the nonresident owner to be sure that the situation is clear let us state it more concretely in the ideal single community that we have assumed suppose smith owns a 20 000 farm on which brown owns a 10 000 mortgage such a community would not long have attempted to collect the same taxes on these two property items as it collected

principles of taxation for business and investment planning by jones and rhoades catanach is a different approach to the study of taxation than the traditional tax return preparation approach this book 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 relevant to specific entities 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 rules and regulations change from year to year

this is a new release of the original 1906 edition

in clear language posin and tobin s principles of federal income taxation explores exotic wall street techniques employed to avoid capital gains it includes analysis of cases and concepts of the leading casebooks explanations with amplified diagrams and flow charts and extensive treatment of the time value of money issues this book explains equity swaps shorting against the box swap funds and decs it presents among other high profile situations a case study of how former treasury secretary william simon and his partners made 700 million in profits on the sale of the avis car rental agency less than two years after they bought it and paid no taxes

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