Comparative Taxation Why Tax Systems Differ

Challenging Gender and Social Implications

Part 1. Why Taxation?

Chapter 1: Taxation: A Tool for Promoting Economic Development

Chapter 2: Taxation and Economic Development

Chapter 3: Taxation and Gender

Chapter 4: Taxation and Social Implications

Part 2. Approaches to Taxation

Chapter 5: Theoretical Approaches to Taxation

Chapter 6: Empirical Approaches to Taxation

Part 3. Comparative Analysis of Tax Systems

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Tax Administration 2019 Comparative Information on OECD and other Advanced and Emerging Economies: Challenging Gender Inequality in Tax Policy Making. This study explores the role of tax policy in promoting gender equality and addressing gender inequality. It includes a comprehensive analysis of tax systems worldwide, focusing on the role of taxation in promoting gender equality. The study examines how tax policy can be used to address gender inequality in various countries, and it provides recommendations for policymakers to improve tax systems in this regard.

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comprises several parts. Part One presents an introduction to the key aspects of comparative taxation law and its practice. Part Two deals with the taxation of business organizations, Part Three on international taxation, and Part Four concludes the study with a detailed bibliography. Within each part, the authors and editors outline various structural issues or problems which have arisen in the area under consideration. The authors draw on the expertise of leading scholars, and make extensive use of footnotes to guide the reader to further readings on the problems with a view to identifying common patterns or approaches and highlighting unique or interesting solutions. This innovative work provides a comprehensive introduction to foreign approaches to income taxation for academics, practitioners, and policymakers. While the U.K. tax system becomes more complicated and textbooks reflect this trend, Taxation: Policy & Practice, 2003 edition, maintains clarity and brevity. Student-friendly and informative, this textbook is based on a structured, conceptual framework. Updated annually to ensure an accurate reflection of the current tax climate, it avoids unnecessary and confusing detail to provide an ideal introduction to U.K. tax, legal policy and decision making. Taxation: Policy & Practice offers basic coverage of current tax law and provides an excellent aid to an introductory taxation course. Written in an accessible style with examples, activities and questions throughout, this textbook gives students a thorough understanding of taxation principles and practice.

The companion Website provides additional questions and answers. Links to other tax materials are available online and information on tax developments are updated throughout the text. An excellent balance between policy and practice, without non-essential detail, makes it the first-choice student text for U.K. tax. Dr John Hasseldine, University of Nottingham, Nottingham "This excellent text continues to provide a comprehensive introduction to the principles and practice of taxation. Thoroughly updated, it presents detailed analytical examples and activities together with an excellent explanation of the legal concepts underlying the principles." Ron Atkin, Leeds Metropolitan University "Tax is a subject that is difficult to successfully encapsulate in a student text. However, Lymer and Tansley have produced not only a comprehensive, accessible and accurate textbook, but also one with an appropriate blend of approaches and materials. Rebecca Boden, University of the West of England, Plymouth, a collection of studies that explore the changing systems of twelve ancient states and societies from across the ancient world. Thirteen case studies collected in Ancient Taxation examines the commonalities and differences between ancient taxation systems, highlighting how they differ with taxation law and the forward-looking institutional and practical advantages of a tax-stimulated economy. The book will be of interest to those studying ancient history, economic history, the history of taxation, or comparative politics and economics. The government sector was accorded much scholarly attention in the past. The book presents the problems involved in the study on this subject made by Erasmus University Rotterdam at the request of the Common Market Committee. Together, the tax and investment chapters explore the key instruments for stimulating and steering investment in the world economies, whether they are classical or modern. 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