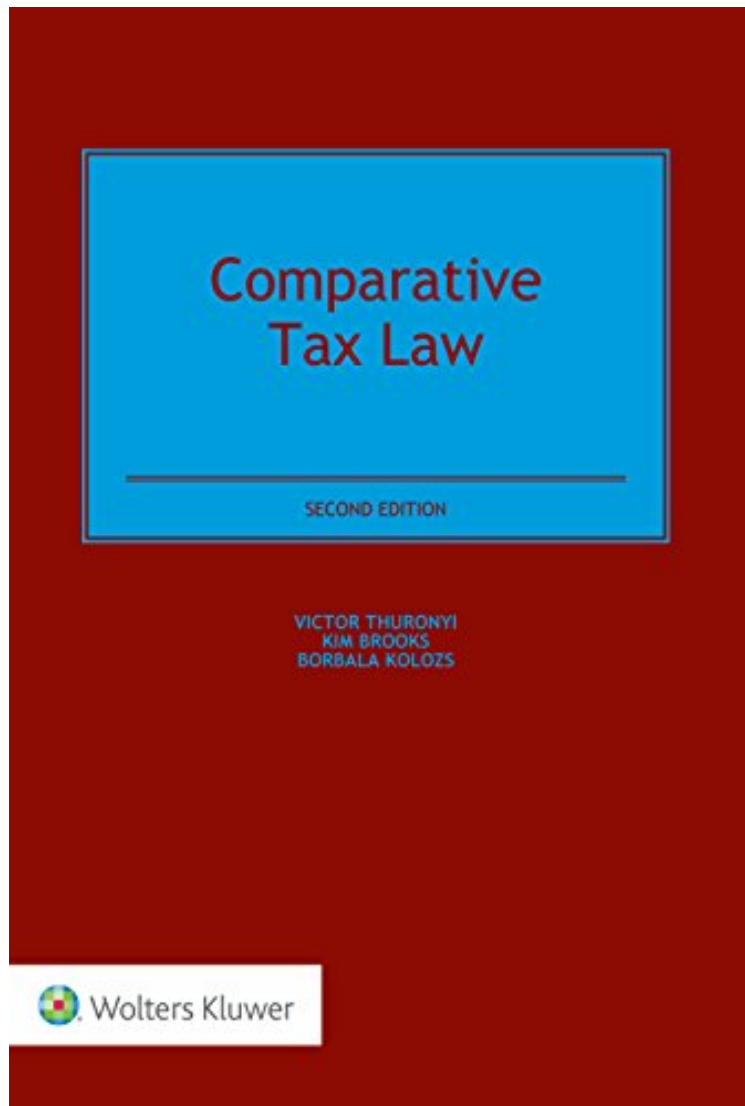


Comparative Tax Law

Victor Thuronyi, Kim Brooks, Borbala Kolozs
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Although the details of tax law are literally endlessdiffering not only from jurisdiction to jurisdiction but also from day-to-daystructures 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.

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; About the Author general anti-avoidance rules;