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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.

Study on the question of harmonization of direct taxation among European Community Member States: how Member States must comply with EC Law as they apply their tax treaties, how EC law regulates cross-border tax issues within the Community, and how EC law affects tax treaties between EU Member States and third countries. The book provides expert commentary on 27 leading tax cases from the European Court of Justice, and gives the proposal of EC Model Tax Convention, which combines existing provisions of international tax law with the principles of Community tax law.

The fallout from the financial crisis of 2007-8, HSBC Suisse in 2015, and the Panama Papers in 2016 has generated calls for far more vigorous and punitive responses to tax evasion and greater international co-operation against mechanisms for giving anonymity to the ownership of property. One mechanism to ensure compliance is the use of the criminal justice system. The announcement in 2013 by the then Director of Public Prosecutions, Keir Starmer, of a policy of increasing rates of prosecution for tax evasion raised squarely the issue of whether increased involvement of criminal law and criminal justice in tax evasion would be justifiable or not. The relationship between tax evasion and the proceeds of crime is taking on increasing importance: treating the 'proceeds of criminal tax evasion' as falling within the 'proceeds of crime' regime inevitably expands the scope of both. In this book, Peter Alldridge considers the development of the offences and the relationship between tax evasion offences and other criminal offences; the relevant rules of evidence; prosecution structures, decision-making processes, and alternatives to prosecution. Specific topics include offshore evasion and the relationship of tax evasion with other crimes and aspects of the criminal justice system. A topical and lively discussion of a heated debate.

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