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Autore	Mulgan Aurelia George
Titolo	Japan's interventionist state : the role of the MAFF / / Aurelia George Mulgan
Pubbl/distr/stampa	London ; ; New York, : Routledge, 2005
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Nota di bibliografia	Includes bibliographical references (pages [270]-281) and index.
Nota di contenuto	Book Cover; Title; Contents; List of illustrations; Preface; Introduction; The interventionist state model; Modes and means of government intervention; Theorising government intervention and bureaucratic self-interest; The MAFF and agricultural intervention; The MAFF; Modes and means of agricultural intervention; Agricultural intervention and bureaucratic self-interest; The pursuit of MAFF interests in intervention; Maintaining the foundations of MAFF intervention; The three pillars of MAFF agricultural policy; Conclusion Appendix: Agriculture and agriculture-related organisations and their Japanese titles Notes; English language bibliography; Japanese language bibliography; Index
Sommario/riassunto	Japan's Interventionist State gives a detailed examination of Japan's Ministry of Agriculture, Forestry and Fisheries and its role in promoting, protecting and preserving the regime of agricultural support and protection. This account is integral to the author's extended and multidimensional explanation for why Japan continues to provide high levels of assistance to its farmers and why it continues to block market access concessions in the WTO and other agricultural trade talks.

2. Record Nr.	UNINA9910255274003321
Autore	Boria Pietro
Titolo	Taxation in European Union / / by Pietro Boria
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Descrizione fisica	1 online resource (XVI, 208 p. 1 illus.)
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Soggetti	Law—Europe Tax accounting Taxation - Law and legislation International law Trade Finance, Public European Economic Community literature European Law Business Taxation/Tax Law International Economic Law, Trade Law Financial Law/Fiscal Law European Integration
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
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Nota di contenuto	Part I The Institutions: The tax power in the tradition of the European legal systems -- The role of taxation in the EU legal system -- The sources of the European taxation law -- The role of the jurisprudence of the court of justice within the EU taxation law -- Part II The Principles: The Customs Union -- The European freedoms and the principle of non-restriction for tax purposes -- The principle of taxation non-discrimination -- The tax interest of the national states and the balance with the European values -- The tax harmonization -- The State aids -- The harmful tax competition -- The general principles of the European law applicable to the taxation -- Part III The Anti-Sovereign: The relation between sovereignty and taxation power

within the European system: the anti-sovereign.

Sommario/riassunto

This book provides a comprehensive and systematic overview of the main topics of taxation in European law. The sequence of arguments follows an institutional logic, respecting the academic tradition of tax law. It first outlines the general framework of EU institutions, with a particular focus on the set of regulations regarding taxation with reference to the stage of formation of EU rules and the potential contrast with national legal systems. It then explores the general principles emerging from the European treaties that typically involve the taxation system, and examines in detail the fiscal importance of European freedoms, the principle of tax non-discrimination, the balance between national interest and EU values, tax harmonization, state aids and other general principles applicable in tax jurisdiction. Lastly, it offers an overall assessment of the development of the European integration process, with particular regard to the nexus between taxation power and sovereignty, in order to highlight the possible and desirable next stages of the evolution of “European tax law”.