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| Livello bibliografico | Monografia |
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| Nota di contenuto | <p>""Contents""; ""Preface""; ""Foreword""; ""Introduction""; ""1. Some Theoretical Aspects of a€œComparative Taxationa€?""; ""I. What is comparative taxation?""; ""II. Some possible approaches to the study of comparative tax law""; ""A. The functional approach to comparative tax studies""; ""B. Comparative tax law as a study of cultural differences""; ""C. The critical approach to comparative tax studies""; ""D. Comparative tax study as an exercise in economic analysis""; ""E. What to expect next""; ""2. Taxable Income""</p> <p>""I. Taxable income definition: global vs. schedular and source vs. accretion""""II. Taxation of fringe benefits""; ""III. Imputed income from owner-occupied housing""; ""IV. Windfalls""; ""V. Damage awards""; ""A. Taxation of damage awards""; ""B. Which a€œdamagesa€? receive favorable treatment? physical? mental? reputation?""; ""VI. Cancellation of indebtedness""; ""A. Inclusion of debt relief in gross income""; ""B. Exceptions to inclusion""; ""VII. Gifts and bequests""; ""A. Personal gifts and bequests""; ""B. Commercial gifts""; ""VIII. The realization requirement""; ""3. Deductions""</p> <p>""I. Business expenses""""A. Commuting, clothing, and other nondeductible expenses""; ""B. Child care costs""; ""C. Travel and entertainment""; ""D. Capital expenditures""; ""E. Depreciation""; ""F.</p> |

Business interest"; "G. Losses"; "II. Personal expenses"; "A. Apportionment of personal/business expenses"; "B. Medical expenses"; "C. Charitable contributions"; "D. Home mortgage and other personal interest"; "4. The Taxpaying Unit"; "I. Introduction"; "II. The basic issue and the two main models: how should we define taxable units? individual vs. family taxation"
"A. Concrete examples of countries adopting the individual model"; "B. Concrete examples of countries adopting hybrid solutions"; "C. Concrete example of a country adopting the family model"; "III. Anti-assignment of income rules"; "A. The reason for anti-assignment of income rules"; "B. The solutions adopted by some industrialized countries: examples"; "5. Tax Accounting"; "I. The taxable period and the accounting period: general definitions"; "A. Definitions, main issues, and possible solutions"; "B. The solutions adopted by some countries: examples"
"II. Cash model versus accrual model"; "A. The accounting methods: cash versus accrual"; "B. The solutions adopted by some countries: examples"; "III. Net operating losses"; "A. Main issue and possible solutions"; "B. The solutions adopted by some countries: examples"; "6. Taxation of Capital Gains and Losses"; "I. General definitions: capital gain and losses, realization, basis"; "A. Definition of capital gain or loss"; "B. The concept of realization and recognition"; "C. The concepts of a€œbasisa€? (or fiscal value) and a€œamount realizeda€?"
"II. Nonrecognition transaction and exemption transactions"
