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Autore	Harris Peter <1964->
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Sommario/riassunto	Inspired by a postgraduate course the authors have jointly taught at the University of Cambridge since 2001, Peter Harris and David Oliver use

their divergent backgrounds (academia and tax practice) to build a conceptual framework that not only makes the tax treatment of complex commercial transactions understandable and accessible, but also challenges the current orthodoxy of international tax norms. Designed specifically for postgraduate students and junior practitioners, it challenges the reader to think about tax issues conceptually and holistically, while illustrating the structure with practical examples. Senior tax practitioners and academics will also find it useful as a means of refreshing their understanding of the basics and the conceptual framework will challenge them to think more deeply about tax issues.
