

1. Record Nr.	UNINA9910779439503321
Autore	Ting Antony <1962->
Titolo	The taxation of corporate groups under consolidation : an international comparison / / Antony Ting [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2013
ISBN	1-107-23825-0 1-139-61312-X 1-139-62614-0 1-139-60942-4 1-139-51978-6 1-139-61684-6 1-283-87070-3 1-139-62242-0
Descrizione fisica	1 online resource (xvi, 321 pages) : digital, PDF file(s)
Collana	Cambridge tax law series
Classificazione	LAW086000
Disciplina	343.06/7
Soggetti	Corporations - Taxation - Law and legislation Income tax - Law and legislation Fiscal policy
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Title from publisher's bibliographic system (viewed on 05 Oct 2015).
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	The rise of corporate groups : a challenge to the tax law -- Application of the enterprise doctrine to group taxation : theory -- Application of the enterprise doctrine to group taxation : practice -- Policy objectives and structural elements of consolidation -- Definition of a group -- Treatment of losses -- Treatment of assets -- Treatment of intra-group shareholdings -- Interactions between consolidation and other parts of the income tax system -- A model consolidation regime?
Sommario/riassunto	The rise of corporate groups in the last century dictates a shift in the income tax law: instead of treating each company as a separate taxpayer, the tax consolidation regime is increasingly common. Antony Ting presents the first comprehensive comparative study of eight consolidation regimes in Australia, France, Italy, Japan, the Netherlands, New Zealand, Spain and the USA. In the study, he critically

analyses and compares alternative policy options with respect to ten key structural elements. The study improves understanding of the design and implementation of consolidation regimes and sets the stage for the search for a model. It provides valuable information with respect to the best practices, as well as the pitfalls, in the design of a consolidation regime. The book is essential to countries contemplating the introduction of a new consolidation regime and offers important insights into the management of such a complex structure through careful policy-orientated choices.

2. Record Nr.	UNINA9910955433503321
Autore	Burns Eric
Titolo	The smoke of the gods : a social history of tobacco / / Eric Burns
Pubbl/distr/stampa	Philadelphia, : Temple University Press, 2007
ISBN	9786611093723 9781281093721 1281093726 9781592134823 1592134823
Edizione	[1st ed.]
Descrizione fisica	1 online resource (280 p.)
Disciplina	394.1/4
Soggetti	Tobacco use - History Tobacco - Social aspects Tobacco - United States - History Smoking - History Antismoking movement - History Antismoking movement - United States - History
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references (p. [259]-264) and index.
Nota di contenuto	CONTENTS; INTRODUCTION The Ancient World; ONE The Old World; TWO The Enemies of Tobacco; THREE The Politics of Tobacco; FOUR The Rise of Tobacco; FIVE Rush to Judgment; SIX Ghost, Body, and

Soul; SEVEN The Cigarette; EIGHT The Carry Nation of Tobacco; NINE The Last Good Time; TEN The Case against Tobacco; ELEVEN The Turning Point; EPILOGUE "The Ten O'Clock People"; Acknowledgments; Notes; Select Bibliography; Index

Sommario/riassunto

"Fox News Watch" host Eric Burns, who chronicled the social history of alcohol in *The Spirits of America* turns to tobacco in *The Smoke of the Gods*. Ranging from ancient times to the present day, *The Smoke of the Gods* is a lively history of tobacco, especially in the United States. Although tobacco use is controversial in the U.S. today, Burns reminds us that this was not always the case. For centuries tobacco was generally thought to have medicinal and even spiritual value. Most of the signers of the Declaration of Independence were tobacco users or growers, or bot
