

1. Record Nr.	UNINA9910797565303321
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Titolo	Contingent citizenship : the law and practice of citizenship deprivation in international, European and national perspectives / / by Sandra Mantu
Pubbl/distr/stampa	Leiden, Netherlands ; ; Boston, [Massachusetts] : , : Brill Nijhoff, , 2015 ©2015
ISBN	90-04-29300-0
Descrizione fisica	1 online resource (393 p.)
Collana	Immigration and Asylum Law and Policy in Europe, , 1568-2749 ; ; Volume 37
Disciplina	342.2408/3
Soggetti	Citizenship, Loss of - Europe
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Based on author's thesis (doctoral) - Radboud Universiteit Nijmegen, 2014.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Preliminary Material -- Introduction -- Deprivation of Citizenship, Statelessness, and International Standards -- The Council of Europe and Nationality -- Un-becoming an EU Citizen: Deprivation of Citizenship and EU Law -- Deprivation of Citizenship in the United Kingdom: Citizenship as Privilege -- Deprivation of Citizenship in France: Paper Frenchmen, Universal Citizenship and the Principle of Assimilation -- Deprivation of Citizenship in Germany: Accommodating Public and Private Interests -- Conclusions -- Literature -- Index.
Sommario/riassunto	In Contingent citizenship , Sandra Mantu examines the changing rules of citizenship deprivation in the UK, France and Germany from the perspective of international and European legal standards. In practice, two grounds upon which loss of citizenship takes place stand out: fraud in the context of fraudulent acquisition of nationality and terrorism in the context of national security. Newly naturalised citizens and citizens of immigrant origin are mainly targeted by these measures. The resurrection of the importance attached to loyalty as the citizen's main duty towards his/her state shows that the rules on loss of citizenship are capable of expressing ideals of membership and identity, while the citizenship status of certain citizens remains contingent upon meeting these ideals.

2. Record Nr.	UNINA9910794650503321
Titolo	The history of double taxation conventions in the pre-BEPS era // editors, Michael Lang, Ekkehart Reimer
Pubbl/distr/stampa	Amsterdam, Netherlands : , : IBFD Publications, , [2021] ©2021
ISBN	90-8722-669-1 90-8722-670-5
Descrizione fisica	1 online resource (1005 pages)
Disciplina	343.0526
Soggetti	Tax administration and procedure - History - Europe Double taxation - History - Europe History Europe
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Chapter 1: Some observations on the transition from tax statehood to international taxation / Thier, A. ; ; p. 3-21 Chapter 2: Writing tax treaty history / Vann, R.J. ; ; p. 23-45 Chapter 3: The definition of company residence in early UK tax treaties and its influence on the OECD Model / Avery Jones, J.F. ; ; p. 47-66 Chapter 4: The history of Austria's double tax conventions / Gorgiev-Oberascher, F. Koppensteiner, F. ; ; p. 69-92 Chapter 5: The history of Germany's double tax conventions / Nieden, B. zur Braunig, C. ; ; p. 93-167 Chapter 6: The history of Swiss double tax conventions / Raas, S. Rentzsch, D.P. ; ; p. 169-204 Chapter 7: The history of Hungarian double tax conventions / Kolozs, B. ; ; p. 205-217 Chapter 8: The history of Dutch double tax conventions / Burgers, I.J.J. Schutte, N. (Nico) Adema, R.P.C. ; ; p. 219-305 Chapter 9: The history of Belgian double tax conventions / Richelle, I. Traversa, E. (Edoardo) ; ; p. 307-328 Chapter 10: The history of Italy's double tax conventions / Parolini, A. ;

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Chapter 32: The history of Japan's double tax conventions / Matsubara,
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Chapter 33: The history of China's double tax conventions : from
inequity to equity / Jin, C. (King, H.) ; ; p. 915-938

Sommario/riassunto

This book analyses the evolution of tax treaties practices from the early days of the history of international taxation until the beginning of the BEPS era.
