

1. Record Nr.	UNINA9910454540103321
Titolo	Critical tax theory : an introduction // edited by Anthony C. Infanti, Bridget J. Crawford [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2009
ISBN	1-107-18976-4 0-521-73492-4 1-282-39135-6 0-511-64694-1 9786612391354 0-511-59297-3 0-511-65102-3 0-511-59204-3 0-511-59490-9
Descrizione fisica	1 online resource (xxiii, 397 pages) : digital, PDF file(s)
Disciplina	343.7304
Soggetti	Taxation - Law and legislation - United States Taxation - Social aspects - United States Income tax - Law and legislation - United States Tax administration and procedure - United States Fiscal policy - United States
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	Sexism in the code : a comparative study of income taxation of working wives and mothers / Grace Blumberg -- Dollars and selves : women's tax criticism and resistance in the 1870s / Carolyn C. Jones -- Split income and separate spheres : tax law and gender roles in the 1940s / Carolyn C. Jones -- The rhetoric of the anti-progressive income tax movement : a typical male reaction / Marjorie E. Kornhauser -- Racial equality in the twenty-first century : what's tax policy got to do with it? / Dorothy A. Brown -- Discursive deficits : a feminist perspective on the power of technical knowledge in fiscal law and policy / Lisa C. Philipps -- The hidden costs of the progressivity debate / Nancy C.

Staudt -- Tax equity / Anthony C. Infanti -- Tax policy and feminism : competing goals and institutional choices / Anne L. Alstott -- A legislator named Sue : re-imagining the income tax / Marjorie E. Kornhauser -- Using the social background model to explain who wins federal appellate tax decisions : do less traditional judges favor the taxpayer? / Daniel M. Schneider -- Tax protest, "a homosexual," and frivolity : a deconstructionist meditation / Anthony C. Infanti -- Sisters in law : gender and the interpretation of tax statutes / Gwen Thayer Handelman -- Deconstructing the duty to the tax system : unfettering zealous advocacy on behalf of lesbian and gay taxpayers / Anthony C. Infanti -- Tax counts : bringing money-law to Latcrit / Alice G. Abreu -- A black critique of the internal revenue code / Beverly I. Moran & William Whitford -- The marriage bonus? penalty in black and white / Dorothy A. Brown -- Tax and race : the impact on Asian Americans / Mylinh Uy -- Race and equality across the law school curriculum : tax exempt law / David A. Brennen -- Race and class matters in tax policy / Dorothy A. Brown -- Not Color- or gender-neutral : new tax treatment of employment discrimination damages / Karen B. Brown -- Taxing housework / Nancy C. Staudt -- The marital deduction QTIP provisions : illogical and degrading to women / Wendy C. Gerzog -- The relationship of feminist scholarship to tax / Marjorie E. Kornhauser -- Same-sex couples and the federal tax laws / Patricia A. Cain -- The Internal Revenue code as sodomy statute / Anthony C. Infanti -- Heteronormativity and federal tax policy / Nancy J. Knauer -- Death taxes : a critique from the margin / Patricia A. Cain -- Homo sacer, homosexual : some thoughts on waging tax guerrilla warfare / Anthony C. Infanti -- Love, money, and the IRS : family, income-sharing, and the joint income tax return / Marjorie E. Kornhauser -- Innocent spouses : a critique of the new tax laws governing joint and several tax liability / Lily Kahng -- Taxation and the family : a fresh look at behavioral gender biases in the code / Edward J. McCaffery -- The profits and penalties of kinship : conflicting meanings of family in estate tax law / Bridget J. Crawford -- The tax treatment of children : separate but unequal / Dorothy A. Brown -- Rocking the tax code : a case study of employment-related child-care expenditures / Mary Louise Fellows -- Women, poverty, and the tax code : a tale of theory and practice / Michael A. Livingston -- The working poor are paying for government benefits : fixing the hole in the anti-poverty purse / Francine J. Lipman -- Welfare by any other name : tax transfers and the EITC / Dennis J. Ventry, Jr. -- Race, class, and the Internal Revenue code : a class based analysis of a black critique of the Internal Revenue code / Wilton B. Hyman -- Tax and disability : ability to pay and the taxation of difference / Theodore P. Seto & Sande L. Buhai -- Enabling work for people with disabilities : a post-integrationist revision of underutilized tax incentives / Francine J. Lipman -- Disability and the income tax / David G. Duff -- Toward a global critical feminist vision : domestic work and the nanny tax debate / Taunya Lovell Banks -- The taxation of undocumented immigrants : separate, unequal, and without representation / Francine J. Lipman -- Prying open the closet door : the defense of Marriage Act and tax treaties / Anthony C. Infanti -- Missing Africa : should U.S. international tax rules accommodate investment in developing countries? / Karen B. Brown -- Global trajectories of tax reform : the discourse of tax reform in developing and transition countries / Miranda Stewart -- Redistributive justice and cultural feminism / William J. Turner, Pamela Johnston Conover, & David Lowery -- Taking critical tax theory seriously / Lawrence A. Zelenak -- A feminist perspective on the QTIP trust and the unlimited marital deduction / Joseph M. Dodge -- Caring enough : sex roles,

work and taxing women / Amy L. Wax.

Sommario/riassunto

Tax law is political. This book highlights and explains the major themes and methodologies of a group of scholars who challenge the traditional claim that tax law is neutral and unbiased. The contributors to this volume include pioneers in the field of critical tax theory, as well as key thinkers who have sustained and expanded the investigation into why the tax laws are the way they are and what impacts tax laws have on historically disempowered groups. This volume, assembled by two law professors who work in the field, is an accessible introduction to this new and growing body of scholarship. It is a resource not only for scholars and students in the fields of taxation and economics, but also for those who engage with critical race theory, feminist legal theory, queer theory, class-based analysis, and social justice generally. Tax is the one area of law that affects everyone in our society, and this book is crucial to understanding its impact.

2. **Record Nr.**

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Titolo

Non-discrimination in tax treaties : selected issues from a global perspective / / edited by Dennis Weber and Pasquale Pistone

Pubbl/distr/stampa

Amsterdam, The Netherlands : , : IBFD, , 2016

ISBN

90-8722-379-X

Descrizione fisica

1 online resource (288 pages) : illustrations

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Disciplina

343.0526

Soggetti

Conflict of laws - Taxation
Double taxation
Double taxation - European Union countries
Double taxation - OECD countries
Taxation - Law and legislation
International business enterprises - Taxation - Law and legislation
Europe European Union countries
OECD countries

Lingua di pubblicazione

Inglese

Formato

Materiale a stampa

Livello bibliografico

Monografia

Nota di bibliografia

Includes bibliographical references.

Nota di contenuto

Chapter 1: Nationality non-discrimination and article 24 OECD Model : perennial issues, recent trends and new approaches / Haslehner, W. ; ; p. 1-26
Chapter 2: Non-discrimination on the basis of nationality in IIAs : a Latin American tax perspective / Hoyos Jimenez, C. ; ; p. 27-38
Chapter 3: Interest deduction limitations : when to apply articles 9 and 24(4) of the OECD Model? / Marres, O. ; ; p. 39-69
Chapter 4: Revisiting the application of the capital ownership non-discrimination provision in tax treaties / Silva, B. da ; ; p. 71-132
Chapter 5: Non-discrimination in tax treaties -- art. 24(4) and (5) OECD MC : a Russian approach to tax treaty interpretation / Vinnitskiy, D.V. ; ; p. 133-166
Chapter 6: Non-discrimination and harmful tax competition under WTO Law and article 24 of the OECD Model / Dziurdz, K. ; ; p. 167-223
Chapter 7: Non-discrimination : can the EU learn from the OECD Model Convention and vice versa? / Vanistendael, F.J.G.M. ; ; p. 225-254
Chapter 8: Non-discrimination a la Cour : the ECJ's (lack of) comparability analysis in direct tax cases / Wattel, P. ; ; p. 255-282
Chapter 9: Discriminatory taxation and the European Convention on Human Rights / Attard, R. ; ; p. 283-299

Sommario/riassunto

The principle of non-discrimination is an evergreen of international tax law. While the principle's core concept remains stable, its importance in tax matters keeps growing. As its implications, regional dimensions and topical applications very frequently change around the world, constant monitoring and updating is essential to seize its current essence. This book aims to find a global dimension of the non-discrimination principle in tax law through the analysis of issues with theoretical and practical importance. It contains contributions from nine leading European and international tax law experts.--