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Collana	Books
Soggetti	Fiscal policy Insurance - Taxation Securities - Taxation Financial instruments - Taxation Financial institutions - Taxation Value-added tax Insurance Macroeconomics Public Finance Taxation Industries: Financial Services Pension Funds Non-bank Financial Institutions Financial Instruments Institutional Investors Financial Institutions and Services: Government Policy and Regulation Personal Income, Wealth, and Their Distributions Insurance Companies Actuarial Studies Business Taxes and Subsidies Finance Public finance & taxation Insurance & actuarial studies Pensions Financial services Personal income

Income tax systems  
National accounts  
Financial institutions  
Taxes  
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**Lingua di pubblicazione**

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Banks / John Isaac Insurance companies / Robin Oliver Securities companies, investment funds, and pension funds / John King Innovative financial instruments / Howell H. Zee Financial services and the value-added tax / Alan Schenk and Howell H. Zee Securities transactions / John King

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**Sommario/riassunto**

One of the most complex issues in tax policy today is the treatment of the institutions, products, and services that make up the financial sector. It can be harder to ascertain income, expenses, and profits for financial firms than for firms selling goods and services, and it is easier for individuals and firms to manipulate financial transactions so as to exploit tax loopholes. This volume explores the challenges faced by tax policymakers and identifies modern best practices in several areas: banks, insurance companies, securities companies, investment funds, pension funds, and derivatives.

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