

1. Record Nr.	UNINA9910822630503321
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Titolo	Corporate tax law : structure, policy and practice / / Peter Harris [[electronic resource]]
Pubbl/distr/stampa	Cambridge : , : Cambridge University Press, , 2013
ISBN	1-107-23826-9 1-107-30189-0 1-107-30594-2 1-107-31473-9 1-107-30698-1 1-299-39908-8 1-107-31253-1 1-139-51992-1 1-107-30918-2
Descrizione fisica	1 online resource (li, 597 pages) : digital, PDF file(s)
Collana	Cambridge tax law series
Disciplina	343.06/7
Soggetti	Corporations - Taxation - Law and legislation
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	Taxation of corporate income when derived -- Taxation of corporate income when distributed -- Taxation of corporate income : international aspects -- Creating share interests -- Transferring share interests -- Terminating share interests -- Varying share interests -- Dividend and capital stripping and value shifting.
Sommario/riassunto	Many corporate tax systems lack structure. Focusing on structural defects and how they are addressed in practice, this comprehensive and comparative analysis of corporate tax systems uses a conceptual framework to illustrate and analyse the many difficult issues corporations pose. This framework is enhanced by the examination of a large body of legal rules and practical considerations which demonstrate how corporate tax systems work in practice. While adopting a broad comparative approach, the analysis also drills down into the detail of influential corporate tax systems in order to illustrate the major issues they face and the options available to them.

