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| Nota di contenuto | Accounting disclosure of tax liabilities, fair trial and self-incrimination: should the European Commission endorse IFRS in the light of European human rights? / Luja, R. ; p. 253-271. Black fella land: white fella tax changing the CGT implications of aboriginal/Native / Cassidy, J. ; p. 327-352. Case law of the European Court of Human Rights on VAT refund and its importance for the Russian judicial system / Variychuk, E. ; p. 273-283. Case law-based anti-avoidance measures and principles of human rights protection / Zalasinski, A. ; p. 477-487. Confiscatory effects of having two capital transfer taxes in South Africa / Roeleveld, J. ; p. 365-370. EU human rights and the reserved powers of the Member States / Azoulai, L. ; p. 75-82. Fair trial rights on taxation : the European and Inter-American experience / A. Ruiz Jimenez, C. ; p. 521-549. Fundamental rights and fundamental boundaries in EU law / Sarmiento, D. ; p. 65-74. General report / Kofler, G. Pistone, P. ; p. 3-33. Global law and the search for constitutional pluralism / Vanistendael, F.J.G.M. ; p. 185-197. Global tax governance : work in progress? / Wouters, J. Meuwissen, K. ; p. 221-250. Information duties, aggressive tax planning and nemo tenetur se ipsum accusare in the light of Art. 6(1) of ECHR / Dourado, A.P. Silva Dias, A. ; p. 131-152. Is there a need for international enforcement of human rights in the tax area? / Thiel, S. van ; p. 153- |

182. Minimum vitalis and the fundamental right to property as a limit to taxation in Colombia / Quinones Cruz, N. ; p. 353-363. Substantive impact of the Canadian Charter of Rights and Freedoms on income taxation / O'Brien, M. ; p. 303-326. Taking human rights seriously : some introductory words on human rights, taxation and the EU / Gutmann, D. ; p. 105-112. Tax and fundamental rights in EU law : procedural issues / Lyal, R. ; p. 445-458. Taxpayer's rights as human rights during tax procedures / Cordeiro Guerra, R. Dorigo, S. ; p. 425-444. The human rights competence in the EU : the state of the question after Lisbon / Besson, S. ; p. 37-63

Sommario/riassunto

Summary: This book examines the relation between taxation and the protection of human rights through the presentation of technical arguments and legal thoughts. It is divided into seven parts: (i) the European Union and the European Convention on Human Rights; (ii) a European international tax policy for human rights?; (iii) human rights, their enforcement, economic policy and international taxation in the era of global law; (iv) the era of global law and the search for constitutional pluralism in taxation; (v) the impact of human rights on domestic substantive taxation; (vi) the impact of human rights on tax procedures and sanctions, and (vii) the impact of human rights on tax litigation before the courts.
