

1. Record Nr.	UNISA996384548603316
Autore	L. S
Titolo	Prophylaktikon, or, Some considerations of a notable expedient to root out the French pox from the English nation [[electronic resource]] : with excellent defensive remedies to preserve mankind from the infection of pocky women : also an advertisement, wherein is discover'd the dangerous practices of ignorant pretenders to the cure of the disease / / by L.S., Dr. of physick
Pubbl/distr/stampa	London, : [s.n.], 1673
Descrizione fisica	[10], 86 p
Soggetti	Syphilis Sexually transmitted diseases
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Title of work is in Greek characters. Reproduction of original in the British Library.
Sommario/riassunto	eebo-0018

2. Record Nr.	UNINA9910790740603321
Autore	Avi-Yonah Reuven S (Reuven Shlomo), <1957->
Titolo	Global perspectives on income taxation law / / Reuven Avi-Yonah, Nicola Sartori, Omri Marian ; authors
Pubbl/distr/stampa	Oxford, [England] ; ; New York, [New York] : , : Oxford University Press, , 2011 ©2011
ISBN	0-19-971745-1
Descrizione fisica	1 online resource (202 p.)
Collana	Global Perspectives Series
Altri autori (Persone)	SartoriNicola MarianOmri
Disciplina	343.05/2
Soggetti	Income tax - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	<p>""Contents""; ""Preface""; ""Foreword""; ""Introduction""; ""1. Some Theoretical Aspects of a€œComparative Taxationa€?""; ""I. What is comparative taxation?""; ""II. Some possible approaches to the study of comparative tax law""; ""A. The functional approach to comparative tax studies""; ""B. Comparative tax law as a study of cultural differences""; ""C. The critical approach to comparative tax studies""; ""D. Comparative tax study as an exercise in economic analysis""; ""E. What to expect next""; ""2. Taxable Income""</p> <p>""I. Taxable income definition: global vs. schedular and source vs. accretion""""II. Taxation of fringe benefits""; ""III. Imputed income from owner-occupied housing""; ""IV. Windfalls""; ""V. Damage awards""; ""A. Taxation of damage awards""; ""B. Which a€œdamagesa€? receive favorable treatment? physical? mental? reputation?""; ""VI. Cancellation of indebtedness""; ""A. Inclusion of debt relief in gross income""; ""B. Exceptions to inclusion""; ""VII. Gifts and bequests""; ""A. Personal gifts and bequests""; ""B. Commercial gifts""; ""VIII. The realization requirement""; ""3. Deductions""</p> <p>""I. Business expenses""""A. Commuting, clothing, and other nondeductible expenses""; ""B. Child care costs""; ""C. Travel and entertainment""; ""D. Capital expenditures""; ""E. Depreciation""; ""F. Business interest""; ""G. Losses""; ""II. Personal expenses""; ""A.</p>

Apportionment of personal/business expenses"; "B. Medical expenses"; "C. Charitable contributions"; "D. Home mortgage and other personal interest"; "4. The Taxpaying Unit"; "I. Introduction"; "II. The basic issue and the two main models: how should we define taxable units? individual vs. family taxation"

"A. Concrete examples of countries adopting the individual model"; "B.

Concrete examples of countries adopting hybrid solutions"; "C.

Concrete example of a country adopting the family model"; "III. Anti-

assignment of income rules"; "A. The reason for anti-assignment of

income rules"; "B. The solutions adopted by some industrialized

countries: examples"; "5. Tax Accounting"; "I. The taxable period

and the accounting period: general definitions"; "A. Definitions, main

issues, and possible solutions"; "B. The solutions adopted by some

countries: examples"

"II. Cash model versus accrual model"; "A. The accounting methods:

cash versus accrual"; "B. The solutions adopted by some countries:

examples"; "III. Net operating losses"; "A. Main issue and possible

solutions"; "B. The solutions adopted by some countries: examples";

"6. Taxation of Capital Gains and Losses"; "I. General definitions:

capital gain and losses, realization, basis"; "A. Definition of capital

gain or loss"; "B. The concept of realization and recognition"; "C. The

concepts of a€œbasisa€? (or fiscal value) and a€œamount realizeda€?"

"II. Nonrecognition transaction and exemption transactions"
