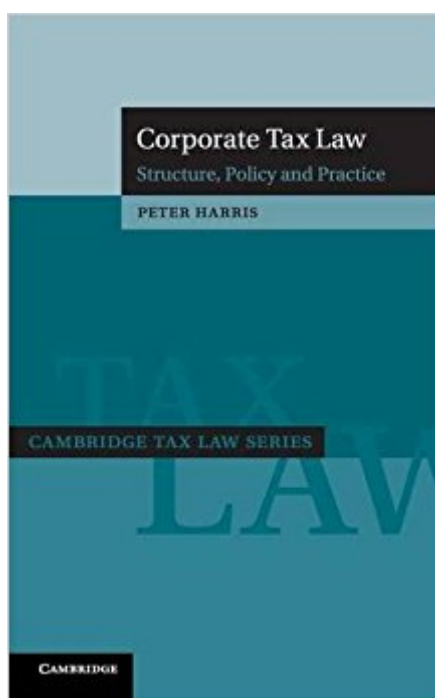


The book was found

Corporate Tax Law: Structure, Policy And Practice (Cambridge Tax Law Series)



Synopsis

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.

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Focusing on structural defects and how they are addressed in practice, this comprehensive and comparative analysis of corporate tax systems will challenge the most deep-thinking academics and policymakers, and should be considered a necessity by anyone engaging with corporate taxation.

Peter Harris is a Reader at the Law Faculty of the University of Cambridge. He is also Director of the Centre for Tax Law at the Law Faculty and a Director of Studies and Fellow of Churchill College.

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