

2<sup>nd</sup> EDITION

# CONTEMPORARY TAX PRACTICE

*Research, Planning and Strategies*



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# Contemporary Tax Practice 2nd Edition Test Bank

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**Taxpayers in International Law** Juliane Kokott,Pasquale Pistone,2022-03-24 This ground breaking book brings clarity to the dynamically developing field of international tax law It empowers individuals and corporate taxpayers to navigate their way around and helps tax authorities take taxpayers rights into account from the beginning The book is the result of several years of research conducted with the support of the International Law Association Taxpayers in International Law puts taxpayers rights on the global international tax agenda as the necessary counterweight and complement to Base Erosion and Profit Shifting BEPS Importantly it pleads for a global minimum standard of legal protection of the fundamental rights of taxpayers and extracts the content of such rights from relevant constitutional principles of many countries around the world The book is structured in 3 parts Part I focusses on the legal sources and on the relations between taxation and international human rights law Part II identifies general principles and specific taxpayers rights groups them into 3 categories procedural related to sanctions and substantive and analyses the different implications that arise in each of them Part III features concrete proposals for establishing a global framework for the protection of taxpayers rights including guidelines for tax authorities The book is a unique instrument for the daily work of practitioners and international tax scholars interested in securing the protection of taxpayer s fundamental rights as well as for those involved in tax collection worldwide Taxpayers can refer to the book to find out which rulings and concepts can help them enforce their rights tax authorities and judges can use the book to verify which rights have to be respected      *Books in Print Supplement* ,2002      *Subject Guide to Books in Print* ,2001      Subject Guide to Children's Books in Print 1997 Bowker Editorial Staff,R R Bowker Publishing,1996-09

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