



Global Perspectives on Income Taxation Law

By Reuven S Avi-Yonah, Lecturer Nicola Sartori, Omri Marian

Oxford University Press Inc, United States, 2011. Paperback. Book Condition: New. 232 x 154 mm. Language: English . Brand New Book. In Global Perspectives on Income Taxation Law, Reuven Avi-Yonah, Nicola Sartori, and Omri Marian cover basic, corporate and international tax law from a comparative perspective. The book both supplements readings in US tax law courses and serves as a textbook for a comparative tax law class. The book starts with a theoretical analysis of the field of comparative tax law. It then follows the usual order of topics covered in a basic tax course as taught in most U.S. law schools, and for each topic, the authors highlight possible alternatives or policy choices. The authors frequently consider the U.S. approach as a benchmark, comparing it with approaches used in other countries which form an interesting contrast, or a telling similarity. They consider the multiple purposes of studying comparative tax law: helping to advance successful tax reforms, cultural understanding, political values, legal harmonization, and a better understanding of domestic tax laws.



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