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Qualification *Tolley's Partnership Taxation* Arnold Homer, Rita Burrows, 1994-01-01 Business 0000000000, 2003

Beneficial Ownership in Tax Law and Tax Treaties Pablo A Hernández González-Barreda, 2020-05-28 This book explores the concept of beneficial ownership in equity law the domestic tax laws of the United Kingdom Canada and the United States as well as its varied and increasing uses in international tax law By analysing the evolution of beneficiary rights in equity and the use of beneficial ownership wording in tax law the book draws a roadmap for dealing with beneficial ownership in both national and international tax law This approach highlights those common misconceptions that can be avoided by understanding the origins of the concept and its engagement with equity as well as the differences with tax law However the book does not limit itself to dealing with theoretical discussion but also offers an instructive and detailed practical case study Offering both academic commentary and a practitioner focus the book will be of the utmost interest to scholars and practitioners from common and civil law countries dealing with tax and estate law particularly given beneficial ownership s increasing relevance

Current Issues in Succession Law Birke Häcker, Charles Mitchell, 2016-07-28 While continental and comparative lawyers have recently rediscovered succession law as an area of immense practical importance deserving greater academic attention it is still a neglected field in England This book aims to reinvigorate the English debate It brings together contributions by leading academics and practitioners engaging with topical issues as well as questions of fundamental importance in succession law and estate planning The book will be of interest to both academics and practitioners working in the field and to non English comparative lawyers

Revenue and Customs Enforcement - Fraud ISBN 9781527223608 - KRAUSE Peter Krause, 2018-05-01 A general guidance aimed at those wishing to gain a basic understanding of the operational side of revenue enforcement and the criminal investigation and prosecution of revenue and customs frauds Various chapters and parts of this manual is dedicated to inter alia Revenue and Customs Administration Revenue and Customs Enforcement Civil and Criminal Investigations Criminal Prosecution Fraud within the Revenue and Customs environment Common law and Statutory offences commonly used in the United Kingdom and United States Related frameworks and offences related to Conspiracy Money Laundering and Corruption and Penalties and Punishment This manual was not written with the view to be a blue print of the law and practice surrounding criminal investigations in any one particular jurisdiction but was written with the view to point out what is common practice in most English speaking jurisdictions

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