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The Journal of Taxation Digest, 1992 Daniel E. Feld, 1992-07 **Bowker's Law Books and Serials in Print** ,1995

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, **Tax Treaties: Building Bridges between Law and Economics** ,2010 In this book experts from the field of economics take a different view of tax treaty issues than experts from the field of law In order to encourage the much needed communication between these two groups a cross disciplinary conference was held to discuss selected tax treaty issues from both a legal and economic perspective Twenty five conference papers on eight topics were prepared by lawyers and economists The papers on legal issues were presented and discussed by economists and vice versa The interdisciplinary focus of the conference not only allowed an exchange of knowledge between two groups who think differently about similar issues but also made it possible to better grasp the impact of the thinking of one group on the areas of interest to the other group The outcome of the conference is reflected in this book By showing the legal and the economic approaches to an issue this book improves the general understanding of the two disciplines and demonstrates how the decisions in one discipline may influence the other discipline and its concepts Twenty two contributions are included written by the most distinguished academics practitioners and representatives of several international tax administrations and both tax and economic institutions *Journal of the Senate of Arkansas* Arkansas. General Assembly. Senate, 1897 Includes extraordinary sessions

Law Books in Print: Subject index Nicholas Triffin, 1994 *Ecotaxation* Timothy O'Riordan, 2014-04-23 Ecotaxation covers two distinct ideas To date it has largely been associated with the polluter pays principle in the form of correctional charges imposed on activities which have a demonstrably damaging effect on the quality of life or the environment The other involves a more ambitious policy shift aiming to put taxation onto a different basis away from income and labour and onto resource depleting and environmentally damaging activities By going further and directing the additional revenue towards environmentally supportive and socially improving ends it can be part of the fiscal basis for sustainable development This volume explores the history of both ideas but with more emphasis on the wider ranging policy alternatives that ecotaxation represents The contributors look at the mixed records of the correctional economic instruments which have been introduced

suggesting that unless they are integrated into a more comprehensive package of reforms they are not likely to have much effect on the direction of an already unsustainable economy. On the other hand, taxation has the potential not only to stimulate sustainable forms of economic activity but also by lowering the costs of work and employment to create jobs and greater social justice. At a time when governments' room for manoeuvre is being more and more restricted by conflicting social, economic and environmental commitments and pressures, revenue neutral ecotaxation has a crucial role to play in reconciling those objectives and putting policy onto a new and lasting footing.

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lisesi 478 9529 464 89 30 30 1 51 1 42 kadikÖy