

ADVANCES IN
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RJ Shavelson



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CJEU - Recent Developments in Value Added Tax 2023 Georg Kofler, Michael Lang, Pasquale Pistone, Alexander Rust, Josef Schuch, Karoline Spies, Claus Staringer, Rita Szudoczky, Ilze Kuniga, 2024-10-31 The most important and recent judgments of the CJEU Considering the ever increasing importance of indirect taxation as a source of revenue for governments the intensifying complexity of the legal framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g fighting VAT fraud obligations imposed on digital platforms taxable person taxable transactions place of supply taxable base and rates exemptions and deductions by examining the most prominent and recent judgments of the Court of Justice of the European Union Experts from all over the world not just from academia but also government and judiciary representatives as well as tax practitioners have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis Progress, 1900

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framework and the proliferating number of countries adopting indirect taxation it is essential to scrutinize how the law is actually applied in practice The primary driving force in this area is undoubtedly the Court of Justice of the European Union This book analyses selected topics e g the Charter of Fundamental Rights of the European Union and VAT taxable base and rates exemptions and deductions by examining the most prominent and recent judgments of the Court of Justice of the European Union Experts from all over the world not just from academia but also government representatives and tax practitioners have provided their input and helped us compile what is an informative and worthy read for anyone dealing with indirect taxation on a professional basis

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