

South Western Federal Taxation 2015

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when alberta conservatism came to an end after forty three years with a stunning left wing victory in 2015 it was clear that rachel notley and the ndp had achieved the impossible but was this victory so unprecedented sydney sharpe and don braid explore the ndp breakthrough and how it affected the later federal election

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informed by world systems analysis this book examines the shifting patterns of accommodation and resistance to the offshore world with a particular focus on mauritius as a critical but underappreciated offshore node mediating foreign investment into india and africa drawing on a large pool of financial data and elite interviews the authors present the first detailed comparative study of the mauritius india and mauritius africa offshore relationships these relationships serve as indicative test cases of the contemporary global tax reform agenda and its promise to rein in offshore finance whereas india s economic power and multilateral track record have enabled it to actively shape this agenda and implement it in a robust manner most african countries have found themselves either unable to meet its stringent criteria or unwilling to do so out of fear that it

might discourage investment its impact on offshore financial centers has likewise been limited a few of the least sophisticated ones appear to have fallen by the wayside but the rest have either remained largely unaffected or like mauritius succeeded in consolidating their operations and surviving the current round of regulatory headwinds the findings suggest that the contemporary global tax reform agenda has thus far not only failed to make good on its promise but also actually reinforced numerous existing power hierarchies the uneven offshore world is written in an accessible style and aimed at readers without specialized knowledge of tax issues

this report provides a summary of the anti money laundering combating the financing of terrorism aml cft measures in place in mexico mexico has a mature aml cft regime with a correspondingly well developed legal and institutional framework most of the key authorities have a good understanding of money laundering ml and terrorist financing risks and there is generally good policy cooperation and coordination the financial sector demonstrates a good understanding of the primary ml threats from organized crime groups and associated criminal activities as well as tax crimes but the recognition of corruption as a main threat is uneven financial intelligence and other relevant information are made available by the financial intelligence unit and accessed on a regular basis by competent authorities

the status of religion and the public benefit in charity law is an apologetic for maintaining the presumption of public benefit for the charitable category advancement of religion in democratic countries within the english common law tradition in response to growing academic and political pressure to reform charity law including recurring calls to remove tax exemptions granted to religious charities the scholars in this volume analyse the implications of legislative and legal developments in canada the uk australia new zealand and south africa in the process they also confront more fundamental sociological or philosophical questions on the very nature and role of religion in a secular society that would deny any space for religious communities outside their houses of worship in other words this book is concerned with the place of religion and religious institutions in contemporary society it represents a series of concerns about the proper role of the state in relation to the differing beliefs of citizens some of which will quite rightly manifest in actions to benefit the wider society this debate then naturally engages with broader issues related to secularism civic engagement and liberal democratic freedoms

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