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taxation and zakat on islamic finance instruments feature essays covering islamic finance
practice and the tax hurdles faced in different jurisdictions the book highlights how the
distinguishing features in islamic finance do not hamper the economic purpose of most
product structures therefore it makes a strong case for according tax neutrality for a level
playing field enabling access to finance in developing countries fostering financial inclusion
of voluntarily excluded faith conscious people and bringing competitiveness to the financial
industry this book gives an account of the taxation framework in a diverse set of regions
and countries and provides a comparative look to see how and where progress is made
and how different countries were able to have assimilation at a greater speed than others
the book also attempts to highlight the ground realities and the common issues faced in
current practice it attempts to be relevant for active policy making in the current scenario
by giving a detailed and up to date account of developments in the taxation and regulatory
framework for islamic finance in major regions where islamic finance has a greater
presence and where the potential for future growth is high the book gives due coverage to
the taxation issues arising in islamic banking and islamic capital markets as well as how to
apply a unique islamic approach to curb the concentration of wealth through the institution
of zakat in contemporary economies and financial instruments

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