

Solution Manual Income Tax Fundamentals 2013

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bachelor thesis from the year 2022 in the subject law tax fiscal law grade 2 0 rhine waal university of applied sciences language english abstract tax planning is a practice used by many corporations in order to minimise their tax paid while being able to maximise their profits one common way to undertake such conduct is by increasing the negative components of the tax base computation for example the interest expense deductibility this practice is deemed harmful by many lawmakers as it will imperil its tax legislation hence to tackle this behaviour the european union has adopted an anti tax avoidance directive in 2016 where the rules on interest expense as a tax planning tool are addressed in article 4 the directive is to be transposed into the member states tax laws nevertheless there are some concerns on the comparability between the national rules implementing this directive and the existing fundamental freedoms that are the cornerstone of the european union this thesis examines the possible infringements of the directive s transposition to the fundamental freedoms enshrined in the treaty of the functioning of the european union some recommendations with regard to ameliorating the identified incompatibilities are also given by using comparative legal research

academic paper from the year 2018 in the subject politics region africa grade 3 simad university language english abstract tax evasion is one of the biggest challenges the current government in somalia is facing in terms of increasing its revenue it also hinders the ability of the government to provide basic services to its citizens this study evaluates the determinants of tax evasion in banadir region of somalia a questionnaire was used to collect information on how drivers in the region pay their taxes 240 randomly selected drivers have successfully responded to this study the outcome of the study demonstrates that tax system has a significant negative relationship with tax evasion on the other hand tax rate corruption income level and also education level have a positive significant relationship with tax evasion this study suggests that essential measures ought to be taken by the tax authorities to enhance income collection and decrease tax evasion it is additionally recommended that crusade against corruption public enlightenment on tax issues and correction of tax procedures should be embraced

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