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Inleiding Tot Het Belastingrecht Deel Iii

Arie Willem Schep



Inleiding Tot Het Belastingrecht Deel Iii:

Belastingontwijking en de EG-Verdragvrijheden Dennis Weber, 2005-01-01 This unique book investigates the extent to which a taxpayer may invoke the freedom of movement within the Community in order to avoid national direct taxes. A Member State's right to protect its taxing authority and tax jurisdiction may collide with a Union citizen's right to free movement under Community law. The author shows what at the national level is viewed as abuse may often be viewed from an EC law perspective as invoking the Treaty freedoms. As his starting point, the author describes relevant Community law as it stands at present whereby Member States are exclusively authorized to determine the types, tax bases, rates and procedural aspects of direct taxes. He goes on to examine the possibilities offered by primary EC law to cross-border taxpayers who seek to avoid tax, basing his presentation on an in-depth analysis of the tax and non-tax case law of the Court of Justice of the European Communities. Among the issues raised in the course of the analysis are the following: applicability of each of the freedoms of the citizen, of goods, of workers, of establishment, of services and of capital; tests entailed by Community law: the economic activity test, the artificiality test and the substance test; the extent to which holding and letterbox companies may invoke the freedom of movement and the fiscal cohesion justification. The author describes the implicit concept of avoidance that the Court apparently uses by examining its tax and non-tax decisions in avoidance-like cases, thus offering a valuable discussion of whether the anti-abuse doctrine developed by the Court is a principle of Community law. In its thorough investigation of a major current manifestation of the emblematic conflict between state taxing authority and personal freedom, this thoughtful and well-researched analysis will be of great value to tax professionals, officials and academics, not only in Europe but wherever this fundamental problem in tax law applies. *BELGISCH BELASTINGRECHT in hoofdlijnen* Jos J. Couturier, Bruno Peeters, Sylvie De Raedt, Rik Smet, 2022-11-01 Het Belgisch Belastingrecht in hoofdlijnen wordt met redenen h t naslagwerk voor de Belgische fiscaliteit genoemd. De lezer krijgt een overzichtelijke synthese van de huidige fiscale situatie. Naast een volledig overzicht van de Belgische fiscaliteit biedt het boek bovendien talrijke concrete voorbeelden en schema's. Achteraan in het boek is een waardevol trefwoordenregister opgenomen. De lezer krijgt een zo geactualiseerd mogelijk beeld van de krachtlijnen van het Belgisch belastingrecht. De structuur van de verschillende fiscale wetboeken wordt gevolgd wat de praktische bruikbaarheid optimaliseert. Als praktisch referentiewerk hoort dit werk op het bureau van elke fiscalist, accountant, bedrijfsrevisor, fiscale advocaat en notaris. De materie is bijgewerkt tot het Belgisch Staatsblad van 1 januari 2022. *Belgisch belastingrecht in hoofdlijnen* Bruno Peeters, 2017-05-08 Het Belgisch Belastingrecht in hoofdlijnen wordt met redenen h t naslagwerk voor de Belgische fiscaliteit genoemd. De lezer krijgt een overzichtelijke synthese van de huidige fiscale situatie. Naast een volledig overzicht van de Belgische fiscaliteit biedt het boek bovendien talrijke concrete voorbeelden en schema's. Achteraan in het boek is een waardevol trefwoordenregister opgenomen. De lezer krijgt een zo geactualiseerd mogelijk beeld van de krachtlijnen van het Belgisch belastingrecht. De structuur van de verschillende fiscale

wetboeken wordt gevolgd wat de praktische bruikbaarheid optimaliseert Als praktisch referentiewerk hoort dit werk op het bureau van elke fiscalist accountant bedrijfsrevisor fiscale advocaat en notaris De materie is bijgewerkt tot het Belgisch Staatsblad van 1 juli 2016 *Fiscaal Praktijkboek Directe Belastingen 2014-2015* D. Coveliers, 2014-01-01 Papers on current issues in the field of direct taxation in Belgium **Belgisch belastingrecht** Jos J. Couturier, Bruno Peeters, Nicole Plets, 2011 *The National Union Catalog, Pre-1956 Imprints*, 1968 **Inleiding tot de successierechten** Rik Deblauwe, 2013-03-01 **Mededeelingen der Koninklijke Nederlandsche Akademie van Wetenschappen, Afdeling Letterkunde** Koninklijke Akademie van Wetenschappen, Amsterdam. Afd. Letterkunde, 1981 **Naar evenwichtig bijzonder kostenverhaal door gemeenten** Arie Willem Schep, 2012 **Themis**, 1888 **Risk Management and Corporate Governance** Marijn van Daelen, Christoph van der Elst, 2010-01-01 In reaction to the recent financial crisis and corporate failures at the beginning of the millennium the emphasis of the business community in corporate governance has shifted towards internal control and risk management issues As a result risk management discussion has reached an unprecedented level for academics and practitioners alike This international multidisciplinary book provides a comprehensive overview of the risk management landscape encompassing its challenges and problems and taking stock of its influence on both companies and society as a whole The eminent contributors review historical and current provisions relating to internal control and risk management in Europe and in the USA They address the interconnected consequences of the necessity of risk management and illustrate that a comprehensive approach needs to be further improved The pros and cons of both the rule based and the principle based approaches are analysed showing that the latter makes it more feasible for sound business practices to be combined with strategic company goals and for the relationship between entrepreneurial risk taking and sound risk governance management to be in equilibrium The book also presents a balanced supervision framework which both promotes prevention of excessive risk taking and tackles risk failure **De managementvennootschap** Philippe Salens, 2013-01-01 Managementvennootschappen zijn populair Het gebruik van een vennootschap kan immers aanzienlijke fiscale en parafiscale voordelen opleveren In dit boek geeft Philippe Salens een grondige en praktijkgerichte fiscaal vennootschaps en sociaalrechtelijke analyse van de managementvennootschap Ook de boekhoudkundige aspecten komen aan bod De aandacht wordt hierbij toegespitst op aandachtspunten en problemen die vaak voorkomen bij het gebruik van een managementvennootschap 00Volgende topics komen o a aan bod 00Waarom kiezen voor een managementvennootschap 0Analyse van de ideale rechtsvorm voor een managementvennootschap 0De invloed van de nieuwe antimisbruikbepaling op de managementvennootschap 0Aansprakelijkheid van de managementvennootschap 0De houding van de RSZ tegenover de managementvennootschap incl de problematiek van de schijnzelfstandigheid 0De managementvennootschap en de btw *Van tiende penning tot btw* Catharina Deckx, Stefan Ruysschaert, 2009 **Weekblad van het recht**, 1920 *The National Union Catalog, Pre-1956 Imprints* Library of Congress, American Library Association. Committee on Resources of

American Libraries. National Union Catalog Subcommittee,1978 **National Union Catalog** ,1973 Includes entries for maps and atlases Maandelijksche mededeelingen. Monthly bulletin Martinus Nijhoff Publishers,1928 **Aangifte vennootschapsbelasting 2016 (Reeks beroepsvereniging voor Boekhoudkundige Beroepen, nr. 3)** Philippe Salens,Christ Taghon,2016-04-25 Deze publicatie bespreekt de vennootschapsbelasting aan de hand van het aangifteformulier De keuze om deze materie technisch te benaderen de zogenaamde negen bewerkingen werd gemaakt vanwege de vaststelling dat men in de meeste gevallen in eerste instantie in aanraking komt met de vennootschapsbelasting via dit formulier Eerst wordt het toepassingsgebied onderzocht Vervolgens worden de verschillende vakken van de aangifte grondig uitgediept Hierbij wordt de vereiste aandacht besteed aan de interactie met boekhoudrecht en techniek Waar nodig wordt tevens kort ingegaan op de andere belastingen voornamelijk btw en registratierechten en het vennootschapsrecht In de tekst wordt op verschillende plaatsen verwezen naar aanbevolen literatuur voor verdere uitdieping of studie van bepaalde problemen Door deze unieke aanpak is het boek veel meer dan een traditionele belastingalmanak die doorgaans slechts beperkt wordt geconsulteerd en kan dit werk het hele jaar door als handboek worden gebruikt Deze uitgave is onmisbaar voor elke beoefenaar van een boekhoudkundig beroep Met zijn talrijke verwijzingen naar fiscale rechtspraak vormt het ook een zeer waardevol naslagwerk voor fiscale juristen Direkte belastingen in Suriname H. W. J. Brand Flu,1974 Consolidated text of the direct taxes in Suriname with a short introductory explanation The following major tax laws are reproduced Income Tax Ordinance individual and corporate income tax dividend tax net wealth tax tax rate tables are appended **Informatieverplichtingen van banken ten dienste van belastingheffing** Gerhard H. Sjobbema,2007

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