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Inleiding Tot Het Belastingrecht Deel Iii

Gerhard H. Sjobbema



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 development 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 on Europe but wherever this fundamental problem in tax law applies **BELGISCH BELASTINGRECHT in**

hoofdpijnen Jos J. Couturier, Bruno Peeters, Sylvie De Raedt, Rik Smet, 2022-11-01 Het Belgisch Belastingrecht in hoofdpijnen wordt met reden 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 hoofdpijnen** Bruno Peeters, 2017-05-08 Het Belgisch Belastingrecht in hoofdpijnen wordt met reden 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 *The National Union Catalog, Pre-1956 Imprints*, 1968

Belgisch belastingrecht Jos J. Couturier, Bruno Peeters, Nicole Plets, 2011 *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 **The National Union Catalog, Pre-1956 Imprints** Library of Congress, American Library Association. Committee on Resources of American Libraries. National Union Catalog Subcommittee, 1978 **Fiscaal Praktijkboek Directe Belastingen 2014-2015** D. Coveliers, 2014-01-01 Papers on current issues in the field of direct taxation in Belgium **Naar evenwichtig bijzonder kostenverhaal door gemeenten** Arie Willem Schep, 2012 **Maandelijkse mededeelingen. Monthly bulletin** Martinus Nijhoff Publishers, 1928 **Informatieverplichtingen van banken ten dienste van belastingheffing** Gerhard H. Sjobbema, 2007 *Weekblad van het recht*, 1920 *Mededeelingen der Koninklijke Nederlandsche Akademie van Wetenschappen, Afd. Letterkunde*, 1981 **Jaarboek der Universiteit van Amsterdam** Universiteit van Amsterdam, 1961

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 Van tiende penning tot btw Catharina Deckx, Stefan Ruyschaert, 2009 Bulletin for International Fiscal Documentation International Bureau of Fiscal Documentation, 1986

Mr. M. Polak's Handboek voor het Nederlandse Handels-en Faillissementsrecht, 1910 **National Union Catalog**, 1973 Includes entries for maps and atlases

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