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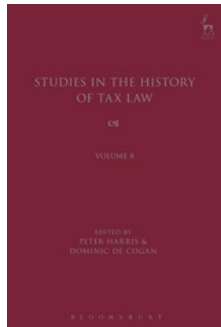


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Studies in the History of Tax Law, Volume 8

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About Studies in the History of Tax Law, Volume 8

These are the papers from the 8th Cambridge Tax Law History Conference held in July 2016. In the usual manner, these papers have been selected from an oversupply of proposals for their interest and relevance, and scrutinised and edited to the highest standard for inclusion in this prestigious series.

The papers fall within five basic themes: Two papers focus on tax theory; one on John Locke and another on the impact of English tax literature in the Netherlands in the nineteenth century. Five deal with the history of UK specific interpretational issues in varying contexts – an ancient exemption, insurance companies, special contribution, the profits tax GAAR and capital gains tax. Two more papers consider aspects of HMRC operations. Another three focus on facets of international taxation, including treaties between the UK and European countries, treaties between the UK and developing countries and the UN model tax treaties of 1928. The book also incorporates a range of interesting topics from other countries, including the introduction of income tax in Ireland and in Chile, post-war income taxation in Australia, early interpretation of 'income' in New Zealand and a discussion of some early indirect taxes in India and China.

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