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India itself Democracy one can say is the arena where the various theories and principles wrestle grapple and jostle with each other to prove their pertinence and justify their existence This book has been done in an equally diligent and devoted manner for revealing the complexities while retaining the simplicity of the subject in hand I hope the present work will prove to be a fascinating informative and enriching read for both students and casual but curious readers alike Consumption Tax Trends 2016 VAT/GST and excise rates, trends and policy issues OECD,2016-11-30 This report provides information on Value Added Tax Goods and Services Tax VAT GST and excise duty rates in OECD member countries Value for Money in Government Building on Basics OECD, 2015-05-27 This report aims to identify new developments in the administration of central government that lead to better value for money better services at lower costs for the taxpayers **CIEU Case Law** in Direct Taxation: Territoriality and Fundamental Freedoms Stephanie Zolles, 2023-07-13 The principle of territoriality and the fundamental freedoms The tension between the fundamental freedoms and the sovereignty of the Member States is omnipresent in the CJEU's case law on direct taxation A significant number of cases concerned one of the core principles in national tax laws the principle of territoriality Although this principle is continuously mentioned in cases concerning the compatibility of direct tax measures with the fundamental freedoms the case law seems to provoke more questions than answers This book provides guidance on the meaning of territoriality in the CIEU s case law on direct taxation as well as on the role which this principle plays in the compatibility of domestic direct tax measures with the fundamental freedoms During a critical and dogmatically oriented journey through the CJEU s case law the reader can enjoy a comprehensive analysis containing references to more than 300 cases Without a doubt this timeless reflection of the tension between the principle of territoriality and the fundamental freedoms is not only interesting from a dogmatic perspective but also from a tax policy one

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