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freedoms? The Duy Anh Nguyen,2023-07-31 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 **Social Policy for Effective Practice** Rosemary Chapin,2014-03-05 For use as a text in foundations generalist social policy courses either at the baccalaureate or master s level this book examines the process of defining need analyzing social policy and developing new policy A clear philosophical base and a common theoretical framework underlie the discussion of each component of the policy process Four themes are interwoven throughout the book the importance of

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