

Cambridge University Press

978-1-107-04298-8 - Value Added Tax: A Comparative Approach: Second Edition

Alan Schenk, Victor Thuronyi and Wei Cui

Copyright Information

[More information](#)

# Value Added Tax

## A COMPARATIVE APPROACH

Second Edition

**Alan Schenk**

*Wayne State University School of Law*

**Victor Thuronyi**

*International Monetary Fund Legal Department (retired)*

**Wei Cui**

*University of British Columbia, Faculty of Law*



**CAMBRIDGE**  
UNIVERSITY PRESS

Cambridge University Press  
 978-1-107-04298-8 - Value Added Tax: A Comparative Approach: Second Edition  
 Alan Schenk, Victor Thuronyi and Wei Cui  
 Copyright Information  
[More information](#)

## CAMBRIDGE UNIVERSITY PRESS

32 Avenue of the Americas, New York, NY 10013-2473, USA

Cambridge University Press is part of the University of Cambridge.

It furthers the University's mission by disseminating knowledge in the pursuit of education, learning, and research at the highest international levels of excellence.

[www.cambridge.org](http://www.cambridge.org)

Information on this title: [www.cambridge.org/9781107617629](http://www.cambridge.org/9781107617629)

© Cambridge University Press 2007, 2015

This publication is in copyright. Subject to statutory exception and to the provisions of relevant collective licensing agreements, no reproduction of any part may take place without the written permission of Cambridge University Press.

First published 2007  
 Second edition 2015

Printed in the United States of America

*A catalog record for this publication is available from the British Library.*

*Library of Congress Cataloging in Publication Data*

Schenk, Alan, author.

Value added tax : a comparative approach / Alan Schenk, Victor Thuronyi, Wei Cui. – Second edition.

pages cm – (Cambridge tax law series)

Includes bibliographical references and index.

ISBN 978-1-107-04298-8 (hardback) – ISBN 978-1-107-61762-9 (paperback)

1. Value-added tax – Law and legislation. 2. Spendings tax – Law and legislation.

3. Taxation of articles of consumption – Law and legislation. I. Thuronyi, Victor author.

II. Cui, Wei, 1970– author. III. Title.

K4573.S337 2014

336.2'714–dc23 2014027840

ISBN 978-1-107-04298-8 Hardback

ISBN 978-1-107-61762-9 Paperback

Cambridge University Press has no responsibility for the persistence or accuracy of URLs for external or third-party Internet Web sites referred to in this publication and does not guarantee that any content on such Web sites is, or will remain, accurate or appropriate.