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

Alan Schenk, Victor Thuronyi and Wei Cui

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## VALUE ADDED TAX

This book integrates legal, economic, and administrative materials about the value added tax (VAT) to present a comparative approach to the study of VAT law. The comparative presentation of this volume offers an analysis of policy issues relating to tax structure and tax base as well as insights into how cases arising out of VAT disputes have been resolved. Its principal purpose is to provide comprehensive teaching tools – laws, cases, analytical exercises, and questions drawn from the experience of countries and organizations around the world.

This second edition includes new VAT-related developments in Europe, Asia, Africa, and Australia and adds new chapters on VAT avoidance and evasion and on China's VAT. Designed to illustrate, analyze, and explain the principal theoretical and operating features of value added taxes, including their adoption and implementation, this book will be an invaluable resource for tax practitioners and government officials.

**Alan Schenk** is a distinguished professor at Wayne State University Law School. He has taught VAT at other universities in the United States and abroad. Schenk is the author of numerous articles and several books on value added tax and goods and services tax, in addition to the first edition of this book, which was coauthored with the late Oliver Oldman. For the past eighteen years, he served as a technical adviser for the IMF's legal department, drafting VAT laws and regulations. He has consulted for foreign governments, testified before the U.S. Congress, and served as an expert in arbitrations involving VAT.

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**Wei Cui** is an associate professor in the Faculty of Law at the University of British Columbia. Prior to 2013, he taught and practiced law in Beijing and assisted Chinese government agencies on a variety of tax legislative and regulatory matters involving business and individual income taxation, the VAT, and tax administration. He served as senior tax counsel for the China Investment Corporation between 2009 and 2010, and he is a current member of the Permanent Scientific Committee of the International Fiscal Association.

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# Value Added Tax

A COMPARATIVE APPROACH

Second Edition

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