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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.

Victor Thuronyi served as lead counsel (taxation) in the IMF’s legal department until 2013, where he coordinated the department’s program of technical assistance in tax law, focusing on drafting new tax laws or on substantial revision of existing ones, as well as continuing to teach. He is the author of Comparative Tax Law (2003) and numerous articles and book chapters on tax law and policy, and he is the editor of and a contributing author to Tax Law Design and Drafting (2000).

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Dr Harris brings a wealth of experience to the series. He has taught and presented tax courses at a dozen different universities in nearly as many countries and has acted as an external tax consultant for the International Monetary Fund for more than a decade.
Value Added Tax
A COMPARATIVE APPROACH

Second Edition

Alan Schenk
Wayne State University School of Law

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International Monetary Fund Legal Department (retired)

Wei Cui
University of British Columbia, Faculty of Law
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