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Wegwijs In De Inkomstenbelasting

S.P.M. Kramer, E.W. Ros



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Wegwijs in de inkomstenbelasting Hendrikus Petrus Anna Maria Arendonk, A.J.M. Arends, Johannes Cornelis Kasper Willem Bartel, Eva Brande-Boomsluiter, Arnaud Corneille Gerold André Claude Graaf, Johannes Clemens Maria Sondereren, 2013 In Wegwijs in de Inkomstenbelasting wordt op toegankelijke wijze de inkomstenbelasting beschreven Na een algemene introductie in de inkomstenbelasting wordt eerst gekeken naar de partnerregeling en de toerekening van de gemeenschappelijke inkomensbestanddelen Daarna worden de drie boxen van de Wet IB 2001 behandeld Ook wordt ingegaan op de arbitragemogelijkheden tussen de boxen De persoonsgebonden aftrek en de heffingskortingen komen aan de orde alsmede de buitenlandse belastingplicht Nu de dividendbelasting een andere betekenis heeft gekregen in het nieuwe stelsel wordt daar kort aandacht aan besteed **Wegwijs in de inkomstenbelasting**, 2007 Inleidend overzicht van de Nederlandse inkomstenbelastingpraktijk **Wegwijs in de Inkomstenbelasting** S.P.M. Kramer, E.W. Ros, 2021

Wegwijs in de Inkomstenbelasting Arnaud Corneille Gerold André Claude Graaf, Johannes Clemens Maria Sondereren, E.W. Ros, 2019 The Missing Keystone of Income Tax Treaties Joanna Wheeler, 2012 Le site d'IBFD indique This thesis reveals a fundamental flaw in the OECD Model namely that it pays no attention to the person who is liable to tax in respect of the income for which treaty benefits are claimed This missing keystone causes two major problems of interpretation One problem arises if the contracting states attribute the income to different persons the myriad ways in which such a conflict can occur is illustrated by an extensive comparison of the domestic law of the Netherlands and the United Kingdom in this respect This missing keystone also causes a disconnection between the two principal conditions for treaty entitlement The treaty residence of the claimant is based on a general liability to tax in a contracting state whereas the distributive articles focus on the ownership of the income Interpretation problems arise if domestic law imposes a tax liability on a person who is not the owner of the income for example under anti avoidance legislation or a corporate group regime In order to eliminate this fundamental flaw the thesis proposes a new approach in which the criterion for treaty entitlement is liability to tax on the income backed up by substantial connections between the income and the treaty claimant and between the treaty claimant and the residence state The new approach is tested in various situations many of them decided cases and proves to give appropriate policy results while respecting the tax sovereignty of states The thesis includes a proposal for a re draft of the OECD Model on this basis *European Legal Book Index*, 1994 **Eigenkapital und Fremdkapital** Wolfgang Schön, 2013-06-12 Das Werk befasst sich mit Eigenkapital und Fremdkapital in rechtsvergleichender rechtspolitischer und interdisziplinärer Perspektive Die Grenzziehung zwischen Gesellschaftsbeteiligung und Schuldvertrag hat erhebliche Bedeutung für die Mitwirkungsrechte und Vermögenslage eines Investors vor allem aber knüpft das Steuerrecht erhebliche Rechtsfolgen an die Grenzziehung zwischen Eigen und Fremdkapital bei der Besteuerung von Personengesellschaften und Kapitalgesellschaften aber auch bei der internationalen Zuordnung von Steuern Zu diesen Themen werden

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in de Inkomstenbelasting** A.H.E. Bruin,S.P.M. Kramer,E.W. Ros,2025 *Misunderstanding Cults* Benjamin
Zablocki,Thomas Robbins,2001-12-01 *Misunderstanding Cults* provides a uniquely balanced contribution to what has become
a highly polarized area of study Working towards a moderate third path in the heated debate over new religious movements
or cults this collection includes contributions from both scholars who have been characterized as anticult and those
characterized as cult apologists The study incorporates multiple viewpoints as well as a variety of theoretical and
methodological perspectives with the stated goal of depolarizing the discussion over alternative religious movements A
prominent section within the book focuses explicitly on the issue of scholarly objectivity and the danger of partisanship in the
study of cults The collection also includes contributions on the controversial and much misunderstood topic of brainwashing
as well as discussions of cult violence children brought up in unconventional religious movements and the conflicts between
alternative religious movements and their critics Unique in its breadth this is the first study of new religious movements to
address the main points of controversy within the field while attempting to find a middle ground between opposing camps of
scholarship **Cross-Border Mergers within the EU** Harm Van den Broek,2011-11-25 As a result of the Regulation on the
European Company and the Tenth Council Directive all Member States are obliged to finally implement the merger
arrangements of the 1990 Fiscal Merger Directive forcefully raising the question of the tax consequences of cross border
mergers This book is the first to focus in such an extended way on the meaning of the 1990 Directive s tax provisions in this
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aims of cross border merger relief schemes the aims of cross border merger relief schemes transfer of losses exit taxation
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of special value to merging companies and their shareholders to tax administrations and courts and to legislators who must
properly implement the Merger Directive **Belastinggids 2016** Marjan S. Langbroek,2016 Belastinggids 2017 Marjan
S. Langbroek,2017 Het is weer tijd voor je belastingaangifte Hoe zit het bij de aangifte over 2016 met de aftrekposten en
toeslagen Hoe kunnen partners hun inkomen zo voordelig mogelijk verdelen En wat kun je doen als je een fout maakt in de
aangifte Dit boek loodst je stap voor stap door je aangifte duidelijk en eenvoudig zonder ingewikkelde vaktermen en aan de
hand van praktische persoonlijke bespaartips Wat vind je in deze gids De belangrijkste tarieven en wijzigingen voor het
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