



CITN NIGERIAN TAX GUIDE & STATUTES

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VOLUME 3

The Chartered Institute of Taxation of Nigeria
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Iwin-Garzyńska,2018-04-20 Taxes are a constant part of life for every company and a constant element of economics finance and financial law Any changes observed in the science and theory also apply to the importance and position of taxes in the practice of corporate finance public finance and economic growth Beside this a new meaning of taxes in the economies of countries in the world and the European Union is introduced Taxes will always introduce risks and uncertainties in business due to the high volatility and uncertainty of tax law Moreover being a category that affects the economic growth they cause disturbances in stability and welfare of the state Therefore while considering the essence of taxes in a country one should not consider this category in isolation from corporate finance and social welfare Two things are certain in the world death and taxes **An Almanac of Contemporary Judicial Restatements (Civil Law) vol. ii** Oshisanya, 'lai

Oshitokunbo,2020-01-02 General Civil law **Tax Justice and the Political Economy of Global Capitalism, 1945 to the Present** Jeremy Leaman,Attiya Waris,2013-06-01 Tax justice has become an increasingly central issue of political debate in many countries particularly following the cardiac arrest of global financial services in 2008 and the subsequent worldwide slump in trade and production The evident abuse of tax systems by corporations and rich individuals through tax avoidance schemes and offshore shadow banking is increasingly in the public eye Above all the political challenges of recovery and structural reform have raised core issues of burden sharing and social equity on the agendas of both civil society groups and political elites Democratic states need tax revenue to fund public goods and combat public bads with any degree of legitimacy The contributions to this book discuss the haphazard evolution of contemporary taxation systems their contradictory effects in a globalized economy and the urgency of their reform as a precondition for social justice

Abdulrazaq M. T. Abdulrazaq,2005 Contents general principles e g definitions objectives criteria direct and indirect taxes jurisdiction personal taxation company taxation local taxation income tax charges exemption returns penalties reliefs and rates rates of tax income tax minimal taxable income trade business profession or vocation e g meanings liability succession discontinuance capital allowances sale of buildings partnerships employment income assessment deductible income companies income tax assessments returns petroleum profits tax settlements trusts and estates international taxation capital gains tax and tax appeals The author is an expert in taxation in Nigeria working with Price Waterhouse Cooper Lagos

Journal of Economic and Financial Research ,2007 *Bayero International Journal of Accounting Research* ,2010-06

Interpretation of Taxing Statutes M. T. Abdulrazaq, 2002 *New York Jurisprudence 2d*, 1979

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