



Income Tax Law in the Commonwealth Caribbean (Paperback)

By Claude H. Denbow

Bloomsbury Publishing PLC, United Kingdom, 2013. Paperback. Book Condition: New. 2nd Revised edition. 246 x 156 mm. Language: English . Brand New Book. Income Tax Law in the Commonwealth Caribbean provides comprehensive discussion of the fundamental principles of income tax law as they apply to taxing statutes in the Commonwealth Caribbean. It includes treatment of the leading decisions of the West Indian Courts and Tribunals on income tax matters, as well as relevant decisions of the English, Australian and Canadian Courts. It also highlights the differences between the law in various Commonwealth Caribbean countries and refers to points of difference with English Law. The following areas are given particular emphasis: Statutory Construction; Anti-Avoidance; Withholding Tax; Exempt Income; Judicial Review of Tax Assessments; and the Capital/Income Dichotomy. Contents includes: The Historical Background; The construction and scope of taxing statutes; Income from trade, profession and vocation; Computation of income from trade or profession; Income from office or employment; Computation of income from office or employment; Withholding tax and transfer payments; Notional income and anti-avoidance legislation; Close companies and corporation tax issues; Revenue powers of inquiry; Revenue powers of assessment and collection; Objections and appeals; Exempt Income; Appendices. Previous edition ISBN: 9781845926205.



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