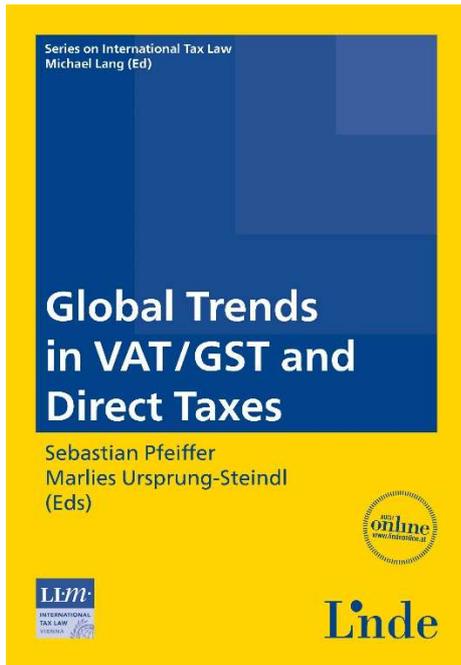


Presseinformation



Sebastian Pfeiffer / Marlies Ursprung-Steindl (Hrsg.)
Global Trends in VAT/ GST and Direct Taxes

Linde Verlag
1. Auflage 2015
746 Seiten
ISBN 978-3-7073-3345-9
€ 138,-

E-Book (pdf)
ISBN 978-3-7094-0688-5
€ 114,99

E-Book (E-pub)
ISBN 978-3-7094-0689-2
€ 114,99

Recent developments in direct taxes and VAT/GST

Taxes – in general – have become the topic of broad legal and policy discussions. VAT and GST are often said to be the fiscal success story of the 20th century, as almost all developed countries levy VAT or GST or similar all-encompassing broad-based consumption taxes. Global trends in direct taxes are visible at the level of international players, such as the OECD. Due to the OECD's BEPS project, national tax systems are being significantly modified.

This book aims at identifying and discussing the current global trends in both VAT/GST and direct taxes. In daily practice, VAT/GST and direct taxes should be regarded simultaneously. Therefore, the Master's theses contained in this book deal with and highlight numerous issues, challenges and opportunities found in both direct taxes and in the VAT/GST area, ranging from nexus in direct taxes and VAT/GST, recent developments in certain policy areas, the definition of taxable persons, tax abuse, non-discrimination rules, charities, transfer pricing, European State aid, immovable property, share deals etc. While the construction of VAT/GST and direct taxes differs, both taxes have similarities. The contributions in this book make a legal comparison of the recent developments in direct taxes and VAT/GST in the relevant fields, provide an analysis of the similarities and differences of the two taxation systems and highlight global trends in taxation.

Editors

Dr. Sebastian Pfeiffer, LL.M. (WU), works in the VAT unit of the Austrian Federal Ministry of Finance. Before that, he was a research and teaching associate at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business).

Mag. Marlies Ursprung-Steindl is external lecturer and former PwC research project assistant at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). She currently works with PwC, Vienna.

Pressekontakt:

Mag. Susanne Werner
Leitung Presse- und Öffentlichkeitsarbeit
Tel.: + 43 1 246 30-30
Fax: +43 1 246 30-53
E-Mail: susanne.werner@lindeverlag.at

Monika Mittermaier
Presse- und Öffentlichkeitsarbeit
Tel.: + 43 1 246 30-49
Fax: + 43 1 246 30-53
E-Mail: monika.mittermaier@lindeverlag.at