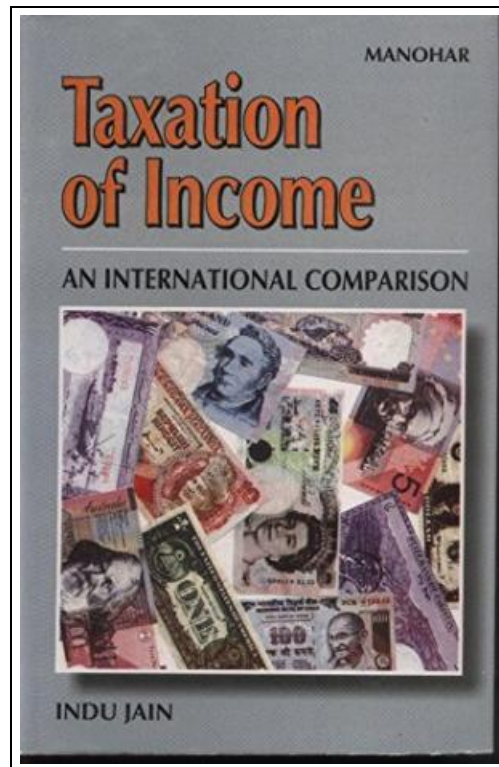


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Manohar Publishers and Distributors. Hardback. Book Condition: new. BRAND NEW, Taxation of Income: An International Comparison, Indu Jain, Business and investment operations of individuals and companies are becoming increasingly international in scope in the wake of current wave of globalisation and openness sweeping across the countries of the world. Income tax systems of different countries differ in terms of definition of income and expenses, exemptions and concessions, rates and collection procedures. Varying tax practices of different countries complicate decision-making by individuals and corporates. Hence a comparative study of taxation of income becomes relevant. This book attempts to provide a detailed analysis of income tax provisions of six countries -- three of them developed, namely, the U.K., the U.S., and Australia and three developing, Malaysia, Pakistan and India. The book makes a detailed analysis of the tax rate structure and explains the model of the computation of the taxable income of the individual and the corporate taxpayer. The work will be most useful for a cross-section of readers including researchers, teachers and students of economics, commerce, law and management. The analysis of the income tax systems of chosen countries would also be beneficial for policy makers, legislators, tax consultants, executives and enterprises having multinational operations.

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