Author Duncan Bentley’s work argues that it is timely and beneficial to articulate a Model of taxpayers’ rights as a guide to best practice in tax administration. It first finds a rationale for a Model in legal and rights theory and concludes that a Model is necessary, timely and a realistic option in the context of current developments in tax administration. Next, it articulates the principles that should underlie any Model. These are drawn from traditional analysis of tax systems and refined to provide a standard approach and interpretation. It is noted that the content of any Model will be determined in part by the approach taken to its interpretation. A classification of taxpayers’ rights in the context of the type of enforcement underlying the rights provides the basis for a detailed analysis of enforcement mechanisms. The analysis is conducted in the light of recent developments in the application of constitutional law and alternative dispute resolution theory. The lion’s share of this work comprises a detailed analysis and articulation of the primary and secondary legal and administrative rights that should be available to taxpayers in conjunction with a comprehensive framework of principles of good governance and good practice. A wide-ranging comparative analysis and synthesis of the substantial available literature in both law and other disciplines provides support for the articulation of a Model of taxpayers’ rights. The Model is appropriate for use as a guide to best practice in tax administration. Professor Bentley’s book effectively tackles a host of important issues such as:

- The theory and framework of taxpayers’ rights to provide support and reassurance for particular approaches to tax administration design;
- the updated principles for analysis of any tax system;
- the classification of taxpayers’ rights so that they can understand why much tax administration and procedure operates in the way it does;
- the design of legislative mechanisms to assist in the design and drafting of tax administration;
- the design and implementation of dispute resolution systems in tax administration;
- specific detail on the powers and duties of tax administrators and how they should be exercised;
- the design and implementation of taxpayers’ charters and other guidelines on taxpayers’ rights;
- specific detail on the rules and procedures in tax administration, relating in any way to taxpayers’ rights, and how they should be applied;
- and a clear and articulated standard of best practice in tax administration and governance for quality assurance purposes.

In sum, this work will address a number of important issues faced by international tax professionals - including government officials, academics, and practitioners - in a way that is both instructive and constructive.

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There is an immense tax treaty network between European Union Member States and third countries. These tax treaties are bilateral conventions, governed by international law. At the same time, these agreements are part of the internal law of the various Member States. European Community (EC) law has supremacy over domestic law and, therefore, over tax treaties as well. Consequently tax treaties must conform with EC law.

This book examines the areas of tension between EC law and tax treaty law. Since most rules of primary and secondary law are directly applicable, they can substantially impact the implementation of tax treaty provisions and consequently result in serious practical ramifications. As part of its analysis this work devotes particular attention to the growing number of decisions of the European Court of Justice concerning fundamental freedoms and direct taxation. Thus, this book provides an up-to-date and comprehensive analysis of the interaction of national tax law, double tax treaties, and the EC Treaty.

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Increasing globalization and the related cross-border flows of capital resources has only increased interest in the taxation of transnational capital gains among practitioners and scholars. This is particularly true as it relates to investments in immovable property. As a consequence, Article 13 of the OECD Model Convention – covering capital gains – has emerged as one of the document’s key provisions. Despite this, international tax literature has devoted little attention to the systematic analysis of capital gains in relation to tax treaties. Stefano Simontacchi’s thorough and thoughtful examination of the ramifications of Article 13 addresses this “need to know” in a meaningful – and readily actionable – fashion.

Based on in-depth historical research, the book pays particular attention to the definition of capital gains falling within the scope of Article 13. It also thoroughly analyses the treaty regime applicable to gains derived from the alienation of both immovable property and shares of immovable property companies.

International tax professionals will quickly recognize Stefano Simontacchi’s book as an indispensable and highly accessible guide to an area of practice that continues to grow in scope and importance.

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