



## The Entrepreneurship Concept in a European Comparative Tax Law Perspective (E.

By Offermann

Kluwer Law International, UK, 2002. Hardcover. Book Condition: New. Dust Jacket Condition: New. First Edition. Available Now. Synopsis : This study of entrepreneurship in Europe is a greatly expanded and updated version, in English, of the author's thesis published in Dutch in 1996. Its analysis focuses on "bottlenecks" and cross-border problems confronting European entrepreneurs in the areas of income tax, corporate income tax, and value-added tax. Four countries are chosen as representative of all the tax systems existing within the EC: The Netherlands, Germany, France and the United Kingdom. The author spares no detail in his examination, explaining such important elements and distinctions as the following: how the entrepreneur is viewed under the varying tax regimes and in the different countries; entrepreneurship and the professions; incentives; sources of income; partnerships; companies and shareholders; calculation of taxable profit; justification for a separate corporate income tax; taxation of foundations and societies; and the possibility of fiscal unity among Member States for VAT purposes. Size: 16.5 x 2.5 x 24.8 cm. 390 pages. Quantity Available: 1. Category: Business, Finance & Marketing; Careers. ISBN: 9041198873. ISBN/EAN: 9789041198877. Inventory No: B193-1108.



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