



Tiley's Revenue Law

Glen Loutzenhiser

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This is the eighth edition of John Tiley's major text on revenue law, now restructured to cover the UK Tax system, Income Tax, Capital Gains Tax, and Inheritance Tax, as well as incorporating sections dealing with Corporation Tax, International and European Tax, Savings and Charities which had previously been published in a separate volume entitled *Advanced Topics in Revenue Law*.

This new version of *Revenue Law* is fully revised and updated for the latest case law, statutory and other developments including Finance Act 2016, the Supreme Court decision in UBS/DB, the G20/OECD Base Erosion and Profit Shifting project, Diverted Profits Tax, EU State Aid investigations, the 2016 business tax road map, and recent reforms to the UK taxation of capital gains, savings income, dividends and employment benefits.

The book is designed for law students taking the subject in the final year of their law degree course or for more advanced courses and is intended to be of interest to all who enjoy tax law. Its purpose is not only to provide an account of the rules but to include citation of the relevant literature from legal periodicals and some discussion of, or reference to, the background material in terms of policy, history or other countries' tax systems.

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