**Global Trends in VAT/GST and Direct Taxation**

Pfeiffer/Ursprung-Steindl (Eds.)
Series on International Tax Law
Volume 93
Subscription Price EUR 110,40
Regular Price EUR 138,—

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**Recent developments in direct taxes and VAT/GST**

This book aims at identifying and discussing the current global trends in both VAT/GST and direct taxes. It deals with and highlights 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.

The contributions in this book make a legal comparison of the recent developments in direct taxes and VAT/GST and provide an analysis of their similarities and differences.