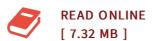




## The Taxation of Corporate Groups Under Consolidation: An International Comparison (Hardback)

By Antony Ting

CAMBRIDGE UNIVERSITY PRESS, United Kingdom, 2013. Hardback. Book Condition: New. 230 x 154 mm. Language: English. Brand New Book. The rise of corporate groups in the last century dictates a shift in the income tax law: instead of treating each company as a separate taxpayer, the tax consolidation regime is increasingly common. Antony Ting presents the first comprehensive comparative study of eight consolidation regimes in Australia, France, Italy, Japan, the Netherlands, New Zealand, Spain and the USA. In the study, he critically analyses and compares alternative policy options with respect to ten key structural elements. The study improves understanding of the design and implementation of consolidation regimes and sets the stage for the search for a model. It provides valuable information with respect to the best practices, as well as the pitfalls, in the design of a consolidation regime. The book is essential to countries contemplating the introduction of a new consolidation regime and offers important insights into the management of such a complex structure through careful policy-orientated choices.



## Reviews

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