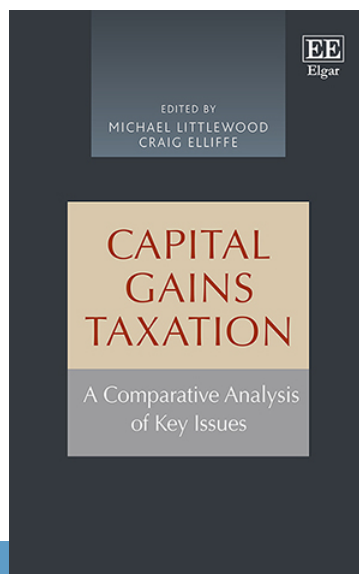




Capital Gains Taxation A Comparative Analysis of Key Issues

Edited by Michael Littlewood and Craig Elliffe, Faculty of Law, University of Auckland, New Zealand

Capital gains taxes pose a host of technical and political design problems and yet, while the literature on the theory of capital gains taxation is substantial, little has been published on how governments have addressed these dilemmas. Written by a team of distinguished international experts, Capital Gains Taxation addresses the gap in the literature; it explains how a number of countries tax capital gains and the successes and pitfalls of these methods.



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