

Value Added Tax A Comparative Approach In Theory And Practice

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Value Added Tax - Cambridge University Press
Note that the taxes paid by both the manufacturer and the retailer to the government are 10% of the values added by their respective business practices (e.g. the value added by the manufacturer is \$1.20 minus \$1.00, thus the tax payable by the manufacturer is (\$1.20 - \$1.00) × 10% = \$0.02).

Value-added tax - Wikipedia
The value-added tax rate varies according to countries. While in the European states it ranges from 12.5 percent to 25 percent, in African countries, including the Southern African Development Community (SADC), it varies between 5 percent and 20 percent. Mauritius, which also forms part of the SADC, has a standard VAT rate of 15 percent.

Literature Review On Value Added Tax (VAT)
Value Added Tax : A Comparative Approach, Hardcover by Schenk, Alan; Thuronyi, Victor; Cui, Wei, ISBN 1107042984, ISBN-13 9781107042988, Brand New, Free shipping

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The SCA is used as the backbone for the comparative market analysis (CMA). This is an analysis of the prices of recently sold properties that are similar and within the same geographic area.

Sales Comparison Approach (SCA) Definition
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Pak-Japan comparative study of consumption tax (value ...
The standard work, Shenk/Oldman (2007, Value Added Tax-A comparative approach) offers a comparative presentation, but it does not particularly deal with methodical issues. There are also conference volumes with a large quantity of comparative material on VAT, but where the comparative method is not dealt with (See ? Lang and Lejune (2014)).

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Comparative Tax Law, Second Edition | Wolters Kluwer Legal ...
Over the past few decades, the value-added tax (VAT) has become the fastest-growing indirect tax globally (see Schenk and Oldman, Value Added Tax: A Comparative Approach 1 (Cambridge University Press 2007)).

Comparing the Value-Added Tax to the Retail Sales Tax
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