

JUST RELEASED

Tax Litigation

Jurisdictional comparisons

First edition 2013

Foreword Gerald J. Rip, The Honourable Chief Justice, Tax Court of Canada

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Tax Litigation

Foreword by Gerald J. Rip, The Honourable Chief Justice,
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General Editor: David W. Chodikoff, Miller Thomson LLP

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About the General Editor

David W. Chodikoff is a partner at Miller Thomson LLP specializing in Tax Litigation (Civil and Criminal) and International Tax Dispute Resolution. He represents clients in tax disputes with government tax authorities before the courts. David is frequently asked to speak on the subjects of advocacy and taxation in both the public and private sectors and has been seen and quoted in the news and business media, including ***Business News Network, The Globe and Mail and CBC News.***

Synopsis

Tax Litigation is the first book of its kind. It provides owners and leaders of business, general counsel, tax lawyers, accountants and members of the general public with ready access to the fundamentals of tax litigation in a multi-jurisdictional, comparative format. The information is provided by leading practitioners within the field from around the globe.

Whether the ultimate problem is within the common law/civil code context or involves criminal tax related offences, this book provides invaluable information regarding the identification of the relevant legislative framework, the pre-trial process, the trial process, the important individual national aspects of both documentary and witness evidence including expert witness evidence, court cost considerations, Appeals and the hot areas of interest in each jurisdiction. This work highlights the complexities of tax litigation around the world.

Praise for Tax Litigation

“ It would be difficult to find a more timely publication than this book edited by David Chodikoff. David is an experienced and highly-regarded Canadian tax litigator and he has recognised the importance of international business and communication and the importance of understanding how tax issues are resolved in countries other than Canada. The description of the tax litigation process in 29 countries around the world is reader-friendly and is based on the same template developed by David for each of the 29 countries. As a result, the publication is informative and simplifies the comparison of different tax systems. It will be of great practical assistance to tax practitioners and others throughout the international business community. ”

Sheldon Silver, Q.C., Counsel, Fogler Rubinoff LLP

“ Until now, comparing the tax litigation processes of different jurisdictions has been time-consuming work. This book removes the barriers to those comparisons. It provides comprehensive, accessible information about the tax litigation structures and processes in countries around the world. It will undoubtedly become an essential resource for anyone working in this area. ”

Kim Brooks, Dean, Weldon Professor of Law, Schulich School of Law, Dalhousie University

“ This timely compendium of tax litigation for 29 countries is a welcome addition to the libraries of those involved in tax litigation, in academia, or in international business. A common structural format has ensured the presentation of a wealth of information in concise, clear language. Of particular interest, the book offers an insight not only to the civil tax laws of these countries, but a window into how the enforcement agencies in those countries carry out their investigations, and the processes for early pre-trial resolution, trial and appeal. This is a “must have” volume. ”

Morris Pistyner, Chief Federal Prosecutor, Ontario Regional Office, Public Prosecution Service of Canada

“ I have to congratulate all participants contributing to this reference book Tax Litigation. It is an essential textbook must have if your company is reaching out globally. ”

John Dominelli, Founder, CEO, President, NRT Technology Corp.

Contributor Information

Twenty-nine leading law firms in the field of tax litigation provide their respective analysis of the process and procedure for challenging tax assessments and authorities within their respective country.

Jurisdictional Coverage:

Australia - Corrs Chambers Westgarth

Austria - BMA

Belgium - Loyens & Loeff

Bolivia - Rojas Abogados

Brazil - Mattos Filho, Veiga Filho, Marrey Jr e Quiroga Advogados

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Turkey - Moroglu Arseven

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Contents

Each chapter features the following sections:

- An Overview of the Legislative Framework: Common Law/Civil Code Context; Tax Evasion; Other Criminal Tax Offences
- The Pre-Court Process: Common Law/Civil Code; Dispute Resolution; The Criminal Context; Plea Bargain
- The Court Proceeding: From Commencement to Judgement
- Documentary Evidence
- Witness Evidence
- Expert Evidence
- Argument
- The Decision
- Costs
- Appeals
- Hot Areas of Interest

Tax Litigation::

- Advises on the fundamentals of tax litigation in a range of international jurisdictions
- Covers 29 jurisdictions on a country-by-country basis, each written by local expert practitioners
- Provides invaluable information regarding the identification of the relevant legislative framework
- Adopts a consistent approach for each jurisdiction, so that quick and accurate comparisons can be readily made
- Goes through topics such as the pre-trial process, the trial process, the important individual national aspects of both documentary and witness evidence including expert witness evidence, court cost considerations, and appeals in each jurisdiction

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