



Immovable Property Under VAT: A Comparative Global Analysis

By Robert F. W. van Brederode

Kluwer Law International. Hardback. Book Condition: new. BRAND NEW, Immovable Property Under VAT: A Comparative Global Analysis, Robert F. W. van Brederode, The ideal value-added tax (VAT) would carry an economic efficiency ratio of 100 as, in theory, VAT should not be susceptible to exemptions and rate variations. However, practical reality tells a different story, and it will come as no surprise to learn that the VAT systems of almost all countries remain far from the benchmark, and that this is particularly the case when VAT is applied to real estate. This book describes and analyses VAT treatment of real estate transactions in six representative countries: Australia, Canada, Germany, Japan, Mexico, and the United Kingdom. As in any jurisdiction, the VAT schemes covered must accommodate complex factual matrices that demand consistent, fair, and equal treatment. Among these VAT determinants the authors, each an expert in the national tax law of one of the six countries, address the following: * types of real estate sales; * long versus short term leases; * commercial versus residential use; * newly constructed versus existing property; * status of the parties involved as taxable or non-taxable for VAT; * taxable and tax-free supplies; * special...



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