



# Law and Theory of Income Tax, The

*James and Olowofoyeku, Abimbola. Kirkbride*

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This comprehensive yet concise text covers all aspects of income tax and income tax law. Revised annually and written by experts on tax law, it provides a definitive and authoritative guide on all areas of this important subject. Its contents include employment income, capital allowances, Schedule D (cases I, II & VI), taxation of pure income

profits, taxation of trusts and settlement, as well as tax avoidance and evasion.

This book will be of vital assistance to students of income tax law and accountancy, to those studying for the Institute of Taxation's examinations, and to all practitioners of accountancy and tax law.

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