12-22-2011

Video: Ault on Comparative Income Tax

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Newton, MA--BC Law Professor Hugh Ault’s newest release, “Comparative Income Taxation: A Structural Analysis” (Wolters Kluwer), provides an overview of income tax systems in nine industrialized countries. Each nation’s tax system is reviewed with respect to individual income tax, corporate income tax and the taxation of international transactions.

In this third edition of Comparative Income Tax, Professor Ault and his co-authors set out the income tax structure of each country in Part One of the text. Written by tax experts from that country, these summaries offer a valuable view of tax practice and policy. In subsequent parts, the authors provide an integrated look at tax systems by topic. Both practitioners and students can use the text as a means to understand how these countries’ income tax systems operate.

As Professor Ault explains in this interview, the text is a ground-breaking approach to the study and teaching of tax systems. At the time of the first edition in 1997, there was no such source available for tax faculty to adopt in their classes. The 1997 and 2004 editions were received enthusiastically by tax faculty, policy specialists and law practitioners; this new edition maintains the same organizational structure and in-depth analysis.

Professor Ault has written numerous books and articles on tax issues. He is currently Senior Advisor to the Organization for Economic Cooperation and Development’s Centre for Tax Policy and Administration. He is also Senior Visiting Fellow at the University of Stockholm Centre for Commercial Law.