



The Taxation of Income

Abimbola A. Olowofoyeku

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While the UK has a number of substantial works on Revenue Law, there are few that are devoted to the principles of the taxation of income.

- This book features comprehensive treatment of selected income tax topics plus a thorough examination of the relevant principles – particularly those deriving from the case law.
- There is no attempt to examine every detail on every subject. Rather, the aim is to spotlight a number of general principles and topical issues, and to subject them to exhaustive contextual analyses. Some important issues that are essential to provide context are also covered.
- Additionally, corporation tax gets an honourable mention at various stages, if only for the reason that corporations are taxable on their “income” profits.

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