



Income Tax: Text, Materials & Essential Cases

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The seventh edition of this established text has been revised and updated to include the latest developments in taxation law. Everything occurring up to the federal election of November 2007 is incorporated. All chapters have been thoroughly reviewed. The most notable changes are in: the personal service income chapter which has been revised expanded to take account of the enactment of s 15-2, and the chapter on timing, tax accounting and trading stock where there has been significant recent case law. Like the other editions, this edition introduces and explains the principles of income tax law and the goods and services tax law. The book contains commentary on the key tax concepts and then uses extracts to illustrate the application of the principles. All chapters start with a general overview of the material to be covered. The case extracts are introduced with an outline of the facts, the competing arguments and the decision of the court or tribunal. The other extracts include rulings, explanatory memorandums and government reports. The authors also use material from economics and politics to provide the context in which tax law has developed and the book contains cross-references to other taxation books and contains internet citations for extracted cases.

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