

# Werkboek Algemeen bestuursrecht Formatieve toetsen

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# Algemeen Fiscaal Bestuursrecht

**Richard Hendrik Happé**



## **Algemeen Fiscaal Bestuursrecht:**

**Hoofdzaken vennootschapsbelasting. 9de, herz. dr J. A. G. van der Geld,**2013 In dit boek worden de hoofdzaken van de Nederlandse vennootschapsbelasting behandeld Het is bedoeld als studieboek primair voor studenten fiscaal recht en fiscale economie Ook de vennootschapsbelasting is in de loop der jaren fors ingewikkelder geworden Teneinde het zicht op de kern van deze belasting niet te verliezen wordt er in dit boek voor gekozen slechts de hoofdzaken van de Nederlandse vennootschapsbelasting te behandelen Allerlei specialistische en detailregelingen worden niet of slechts in hun kern behandeld Hetgeen wel behandeld wordt volgens de auteur de hoofdzaken geschiedt op een zodanige wijze dat de lezer inzicht krijgt in de wezenlijke kenmerken van de diverse regelingen en wordt uitgenodigd tot een kritische reflectie

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