



# Tolley's Taxation of Employments

*Robert W. Maas*

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## **Tolley's Taxation of Employments** Robert W. Maas

This guide to the tax implications of the payment of emoluments and company benefits has been written by a specialist practitioner with the needs of practitioners and employers in mind. The book itself is designed for easy reference, with a detailed, paragraph-by-paragraph contents list, a comprehensive index, list of statutory instruments and tables of cases and statutes. It also includes worked examples throughout, cross-references to tax publications, including worked examples, up-to-date tables of benefits, allowances and rates, cross-references to tax publications, including the Inland Revenue Bulletin and relevant Hansard quotations and Special Commissioner's decisions.

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