

## Einladung zum Forum Steuerrecht

## am Mittwoch, den 29. März 2017 um 18:00 Uhr im HS 15.14

(RESOWI, Universitätsstraße 15, Bauteil E, 1.OG)

## Wealth taxation: the Algerian and the French experience

Wealth taxation is currently at the heart of debates. It remains contested in its principle and its application procedure. In comparative law, the existence of wealth tax has known a curious destiny. Many countries have abolished it; others even maintained or reintroduced it. Today, economists, lawyers, and politicians discuss the opportunity of a tax applied directly on the personal wealth as well as its tax nature. Considered as ideological and marginal, and sometimes symbolic and solidary, the wealth tax remains a good means of contributive faculties apprehension in pursuing tax equity objective. This presentation aims at explaining the meaning and the scope of wealth taxation in the light of the Algerian and French experiences.

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Bei Interesse an einer **Fortbildungsbestätigung**, bitte um Anmeldung bis Montag, den 27.3.2017 unter http://finanzrecht.uni-graz.at/.

Die Fortbildungsbestätigung wird am Ende der Veranstaltung persönlich übergeben.