



Not-for-Profit Law: Theoretical and Comparative Perspectives

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The law and policy applicable to the not-for-profit sector is of growing importance around the world. In this book, legal experts address fundamental questions about not-for-profit law from a range of theoretical and comparative perspectives. The essays provide scholarly analysis of not-for-profit law, organised around four themes: (1) Politics, in the broader sense of living as a community, and the narrower sense of political power; (2) Charity, how it is defined and changes in its meaning over time; (3) Taxation, including the rationale for government support of the sector through the tax system; (4) Regulation, which is of increasing significance as governments establish increasingly complex forms of regulation of not-for-profit activity. The fundamental aim of the book is to deepen our understanding of not-for-profit law and of the rationales and modes of government support for the not-for-profit sector.

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