

عنوان مقاله:

The Conflict between Foreign Investment Promotion and Protection Act (FIPPA) and Law on the Sixth Five-Year Economic, Cultural, and Social Development Plan for 1396-1400 (2016-2021): A Case Study of Tobacco Industry in Iran

محل انتشار:

دومین کنفرانس بین المللی دستاوردهای نوین پژوهشی در علوم انسانی و مطالعات اجتماعی و فرهنگی (سال: 1397)

تعداد صفحات اصل مقاله: 5

نویسنده:

Mohammad Ali Jalili - *International Law Master Student, Shahid Beheshti University*

خلاصه مقاله:

Iran is a country of conflicts. One of the conflicting areas is located between the fundamental legislations and the laws passed throughout the years. Through the current study, the conflict between Foreign Investment Promotion and Protection Act (FIPPA) and Law on Sixth Five-year Development Plan of Iran is reviewed with a concentration on tobacco industry. On the one hand, tax and excise from tobacco industry form an important base for governmental revenue and, on the other hand, the mentioned industry is considered as a harmful business. Therefore, discriminations and injustice existing in the increase in the tax and excise of one such industry is not taken care of properly. During this study the discrimination between local and international companies regarding taxation and the conflict between FIPPA and Sixth Development Plan in tobacco industry are reviewed

کلمات کلیدی:

Tobacco Industry, Foreign Investment, Iranian Development Plans

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/812992>

