

1. Record Nr.	UNICAMPANIASUN0042830
Titolo	3: Plates 243-474 / by A. E. Popham
Pubbl/distr/stampa	New Haven ; London : The Pierpont Morgan library, 1971
Descrizione fisica	1 v. : quasi tutte ill. ; 35 cm.
Lingua di pubblicazione	Italiano
Formato	Materiale a stampa
Livello bibliografico	Monografia
2. Record Nr.	UNINA9910777409703321
Autore	Mo Phyllis Lai Lan <1959->
Titolo	Tax avoidance and anti-avoidance measures in major developing economies // Phyllis Lai Lan Mo ; foreword by Tang Yunwei
Pubbl/distr/stampa	Westport, Conn. ; ; London : , : Praeger, , 2003
ISBN	1-282-41753-3 9786612417535 0-313-05371-5
Descrizione fisica	1 online resource (xii, 297 pages)
Disciplina	336.2/06/091724 336.206091724
Soggetti	Tax administration and procedure - Developing countries Tax evasion - Developing countries Taxation - Developing countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Contents; Tables; Foreword; Preface; 1 The Nature and Emerging Significance of Tax Avoidance in Developing Economies; 2 Tax Systems in Major Developing Economies; 3 Tax Avoidance and Anti-Avoidance Measures; 4 An Empirical Study on Tax Noncompliance in China; 5 Summary and Implications; Appendix 1 Translated Extracts of Income

Sommario/riassunto

Tax avoidance and evasion have an important effect on the economic development of every economy. Developing economies are particularly vulnerable to tax avoidance and evasion due to inadequacies in their institutional framework and the lack of sufficient expertise and resources to monitor the intricacies of this issue. Given the far-reaching effect of revenue losses due to tax noncompliance, many developing countries have undertaken tax reforms to improve their tax administration and implemented various anti-avoidance measures to combat tax evasion.