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Sommario/riassunto

China and the ASEAN region have risen rapidly to a position of immense economic significance in the global economy. Academics, policy makers and businesses are all keen to understand more about taxation in China and ASEAN, and this work seeks to address this key issue by providing a comprehensive overview of the many often mentioned but little understood challenges of doing business in the region. Traversing a wide range of regional issues and jurisdictions, topics covered include the role of DTAs in regional integration, the impact of social institutions on tax, corruption and its c
