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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 Tax Law of the People's Republic of China Concerning Foreign Investment Enterprises and Foreign Enterprises; Appendix 2 Translated Extracts of Tax Administration and Collection Law of the People's Republic of China; Bibliography; Index

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.
