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Autore	Mo Phyllis Lai Lan <1959->
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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.
