

Taxing the Hard-to-tax

The goal of this edited volume is to take a hard, objective look at the many different aspects of taxing the hard-to-tax, as well as the many different approaches that have been employed around the world. In the developed and developing world, taxing certain kinds of activities, sectors, or individuals - the so-called "hard-to-tax" - is a challenge for governments. In the past, the practical side of this issue has received some attention, mainly from those working in the trenches of tax administration. There has also been some analytical work on such things as "presumptive" taxation, as well as some empirical work on measuring the hard-to-tax. However, the lessons from all of this work have been very unevenly disseminated, and there are clearly many unresolved issues. With the steady advance of such things as globalization, internet commerce, and tax shelters, the issues in taxing the hard-to-tax will become even more pressing.

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162,70 €
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Lieferfrist: bis zu 10 Tage

Artikelnummer: 9780444516770
Medium: Buch
ISBN: 978-0-444-51677-0
Verlag: Elsevier Science Ltd
Erscheinungstermin: 01.01.2005
Sprache(n): Englisch
Auflage: Erscheinungsjahr 2005
Serie: Contributions to Economic Analysis
Produktform: Gebunden
Gewicht: 728 g
Seiten: 376
Format (B x H): 161 x 240 mm

