



contributions to economic analysis

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Editors

Taxing the Hard-to-Tax

Lessons from Theory and Practice

Taxing The Hard To Tax Lessons From Theory And Practice

**Cristian Óliver Lucas-Mas, Raúl Félix
Junquera-Varela**



Taxing The Hard To Tax Lessons From Theory And Practice:

Taxing the Hard-to-tax James Alm, Jorge Martinez-Vazquez, S. Wallace, 2004 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 This volume s goal is to take a hard objective look at the different aspects of taxing the hard to tax as well as at a variety of approaches that have been employed around the world Tax simplification - An African Perspective Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack 2019 Edited by Chris Evans, Riël Franzsen, Elizabeth (Lilla) Stack, 2019-01-01 Tax simplification An African Perspective Edited by Chris Evans Ri l Franzsen Elizabeth Lilla Stack 2019 ISBN 978 1 920538 96 5 Pages 347 Print version Available Electronic version Free PDF available About the publication Why are tax systems so complex and what are the causes and consequences of such complexity The simplification of tax systems is one of the most important issues faced today in worldwide efforts to modernise and strengthen government finance and revenue raising capacities Nowhere is it more important than throughout the rapidly emerging economies of the dynamic African region This volume brings together contributions in this field from a conference held in South Africa in October 2018 and provides a unique synthesis of knowledge and understanding gained from the specialist expertise and diverse backgrounds brought to the tax simplification debate by those authors Featured topics include Taxpayers rights to simplicity The African experience of tax simplification Simplification trends among small and medium sized entities Pension tax simplification Sources of complexity in value added taxation Simplification of recurrent property taxes Complexity and approaches to international taxation Complexity and taxation of multinational enterprises Lessons from overseas The analysis of these topics includes timely and relevant perspectives from the experience in other jurisdictions including Australia Canada New Zealand the United Kingdom and the United States The volume will be an essential reference for researchers and others interested in the field from academia government legal and accounting practice and public policy organisations in African and other countries worldwide Table of Contents Preface Foreword Tax Simplification in the United Kingdom Some Personal Reflections John Whiting Contributors Introduction Elizabeth Lilla Stack Chris Evans and Ri l Franzsen Tax Complexity and Tax Simplification A Critical Review of Concepts and Issues Binh Tran Nam Annet Wanyana Oguttu and Kyle Mandy The Taxpayers Right to Tax Simplicity in South Africa and the United States Carika Fritz and Nina E Olson The Role of the Office of Tax Simplification in the United Kingdom and Lessons for Other Countries Yige Zu and Lynne Oats An Analysis of the Tax Simplification Initiatives for Pension Provision in the United Kingdom and South Africa Bernadene de Clercq Andy Lymer and Chris Axelson Simplification Lessons from New Zealand Adrian Sawyer Marina Bornman and Greg Smith Legal Uncertainty in the South African VAT Marius van Oordt and Richard Krever Simplifying Recurrent Property Taxes in Africa Ri l Franzsen Abdallah Ali Nakyea and Adams Tommy Statutory and Effective Complexity for Individual Taxpayers in South Africa Sharon Smulders Karen Stark and Deborah Tickle Small and Micro Businesses Case Studies on the Complexity of Simplified Schemes Heinrich Dixon Judith

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The Elgar Guide to Tax Systems Emilio Albi, Jorge Martinez-Vazquez, 2011-01-01 Tax systems have changed considerably in the past three decades These fundamental changes have been the result of economic globalization new political stances and also of developments in public finance thought The chapters in this volume offer a critical review of those changes from the perspectives of tax theory policy and tax administration practice and the political economy of taxation The authors also consider what sort of reforms are worth undertaking in tax policy design tax administration and enforcement and the assignment of sub national taxes The authors in this volume are among the top scholars in the study of public finance The development of tax systems in OECD countries is examined as are various methods of taxation direct versus indirect corporate income tax value added tax and others employed throughout the world The politics of public finance and the institutions used to administer it are also analyzed Reflecting on the influence of the research itself Richard Bird closes the book with a chapter exploring whether or not economic literature has focused on the issues and problems that really matter to policymakers and whether it has influenced the development of tax systems Publisher's website

The Routledge Companion to Tax Avoidance Research Nigar Hashimzade, Yuliya Epifantseva, 2017-10-02 An inherently interdisciplinary subject tax avoidance has attracted growing interest of scholars in many fields No longer limited to law and accounting research increasingly has been conducted from other perspectives such as anthropology business ethics corporate social responsibility and economic psychology This was recently stimulated by politicians mass media and the public focussing on tax avoidance after the global financial and economic crisis put a squeeze on private and public finances New challenges were posed by changing definitions and controversies in the interpretation of tax avoidance concept as well as a host of new rules and policies that need to be fully understood This collection provides a comprehensive guide to students and academics on the subjects of tax avoidance from an interdisciplinary perspective exploring the areas of accounting law economics psychology and sociology It covers global as well as regional issues presents a discussion of the definition legality morality and psychology of tax avoidance and provides guidance on measurement of economic effect of tax avoidance activities With a truly international selection of authors from the UK North America Africa Asia Australasia Middle East and continental Europe with well known experts and rising stars of the field the contributors cover the entire terrain of this important topic The Routledge Companion to Tax Avoidance Research is a ground breaking attempt to bring together scholarly research in tax avoidance offering rigorous academic analysis of an important and hotly debated issue in a structured and balanced way

Innovations in Tax Compliance Roel Dom, Anna Custers, Stephen Davenport, Wilson Prichard, 2022-03-14 Recent decades have seen important progress in strengthening country tax systems Yet many areas of

reform have remained stubbornly resistant to major improvements Overall revenue collection still falls short of that needed for effective governance and service delivery Tax collection is too often riddled with high rates of evasion among large corporations and the rich and by disproportionate though often hidden burdens on lower income groups As countries around the world deal with the large debt burdens induced by COVID 19 an in depth look at how to strengthen tax systems is especially timely

Innovations in Tax Compliance Building Trust Navigating Politics and Tailoring Reform takes a fresh look at tax reform The authors draw on recent research and experience for their new conceptual framework to guide more effective approaches to reform Building on the achievements of recent decades they argue for a greater emphasis on the overlapping goals of building trust navigating political resistance and tailoring reform to unique local contexts an emphasis achieved by identifying the most binding constraints on reform This focus not only can lead to greater compliance a fairer system and higher revenues but also can contribute to building state capacity sustained political support for further reforms and a stronger fiscal contract between citizens and governments

Tax Theory Applied to the Digital Economy Cristian Óliver Lucas-Mas,Raúl Félix Junquera-Varela,2021-03-04 This book analyzes the tax disruptive aspects of new digital business models to determine the need for new tax measures to address the tax challenges of the digitalization of the economy and presents a proposal for the adoption of a Digital Data Tax DDT and a Global Internet Tax Agency GITA

Taxation and Development: The Weakest Link? Richard M. Bird,Jorge Martinez-Vazquez,2014-09-26 Taxation and Development highlights the importance of better understanding the ways in which taxes and expenditure are linked Focusing on developing countries the book argues for a broader approach to the topic with a secondary focus on developing a

Science, Technology and Taxation Robert F. van Brederode,2012-08-01 This first comprehensive study of the interaction between technology and taxation approaches the subject along four main avenues insight and analysis gained from empirical legal studies conducted in the area of taxation methods for improving the control and management of the tax function in business tax auditing through statistical sampling and changes in the fiscal environment as a result of technological capabilities Among the topics that arise are the following what choices of sampling methodology exist determination of both one sided and two sided confidence intervals under what circumstances statistical sampling is acceptable as proof of underpayment and as a basis for penalties the use of sampling agreements as a tool to improve taxpayers understanding of the process complexities encountered by the introduction of technology in tax administration in developing countries technological capability to detect economic activity in the informal sector technological innovation as substitute for inadequate human capacity improvements available to better monitor the movement and values of goods entering a country safeguards to prevent unauthorized use of personal information prioritizing resources to ensure that the key strategic objectives of the agency are being addressed government defensive action and the threat to privacy and capabilities and limitations of enterprise resource planning systems and tax engines Although the author pays especially detailed attention to the technologies developed and used by

the United States Internal Revenue Service other notable systems developed by the European Union Brazil Mexico and China are also examined Various sampling methods and practices are illustrated with numerical examples As tax systems acquire ever higher levels of integration and because accuracy is crucial to the measurement of tax compliance the perspectives opened and expertly analyzed by the author will prove of great importance Practitioners tax policymakers and administrators tax standard setters and tribunals dealing with disputes over tax administration and procedure as well as academics and researchers will instantly recognize the book s great importance and practical value Handbook of Research on Public Finance in Europe and the MENA Region Erdoğan, M. Mustafa, Christiansen, Bryan, 2016-05-03 Since the 1970s globalization has created an economic environment of interdependency between nations Now many countries in European and the MENA Middle East and Northern Africa regions must grapple with the need to increase public revenue while maneuvering through a global race to the bottom tax competition The Handbook of Research on Public Finance in Europe and the MENA Region explores economic development and public finance by providing critical insight into the use of public finance and policy and illuminating the intricacies of these topics through discussion of theory empirical work and policy objectives This book is ideally designed for business professionals policy makers financiers students and researchers in the fields of public policy and economics **Rethinking Wealth and Taxes** Geoffrey Poitras, 2020-08-28 Taxes on the wealthy are a topic sure to incite venomous rants from both right wing and left wing ideologues The topic attracts conflicting interpretations and policy recommendations and generates proposals for tax reform that consume political debate All this activity takes place against an opaque backdrop of empirical evidence dealing with the distribution of wealth and income and tax avoidance and tax evasion by corporations and wealthy individuals Rethinking Wealth and Taxes explores these problems and considers the possibilities for increasing taxes on wealth to address the increasingly unequal distribution of wealth and income

Applied Social Sciences Georgeta Rață, 2014-08-11 This book Applied Social Sciences Economics and Politics is a collection of quantitative and qualitative studies carried out in the field of economic and political sciences useful in the social sphere Theoretical essays and empiric research attempt to explain some difficult economic and political phenomena such as need scale and true productivity audit of financial statements evaluation of students action on the labour market the financing and quality of public higher education resistance to change in the banking sector power of redistribution systems and intellectual investment through the prism of medical services efficiency The book also contains studies that touch on themes related to social vulnerability security in South East Europe from the perspective of the Homeland Security concept rationality and choice in public policies a triptych of modernity abolitionism emancipation and equality as well as themes related to the restitution of cultural heritage to the peoples that have created it The book provides theoretical and practical support to a wide variety of professionals in the department of socio economic and political fields The authors have structured accurate information so as to give the reader a real reflection of socio economic and political phenomena However

it is not restrictive it is also useful and accessible to a wider audience interested in an interdisciplinary approach of socio economic and political issues Taxation and Public Finance in Transition and Developing Economies Robert W.

McGee,2008-12-10 Much has been written about the economic and political problems of countries that are in the process of changing from centrally planned systems to market systems Most studies have focused on the economic legal political and sociological problems these economies have had to face during the transition period However not much has been written about the dramatic changes that have to be made to the accounting and financial system of a transition economy This book was written to help fill that gap Taxation and Public Finance in Transition and Developing Economies is the third in a series to examine accounting and financial system reform in transition economies The first book used Russia as a case study The second volume in the series examined some additional aspects of the reform in Russia and also looked at the accounting and financial system reform efforts that are being made in Ukraine Bosnia Herzegovina Armenia Eastern Europe and Central Asia The present volume examines taxation and public finance in transition and developing economies It is divided into three parts Part I consists of four general studies on various aspects of tax compliance corruption budget efficiency and fiscal policy Part II includes nine comparative studies of various aspects of public finance Part III consists of 23 country and regional studies of countries in Europe Asia Latin America and Africa Florida International University Robert W McGee v Table of Contents

Preface v PART ONE GENERAL STUDIES **Fiscal Decentralization and Local Finance in Developing Countries** Roy Bahl,Richard M. Bird,2018-03-30 This book draws on experiences in developing countries to bridge the gap between the conventional textbook treatment of fiscal decentralization and the actual practice of subnational government finance The extensive literature about the theory and practice is surveyed and longstanding problems and new questions are addressed It focuses on the key choices that must be made in decentralizing on how economic and political factors shape the choices that countries make and on how by paying more attention to the need for a more comprehensive approach and the critical connections between different components of decentralization reform everyone involved might get more for their money

Advances in Taxation Toby Stock,2012-12-17 Methodologically volume 20 features considerable breadth Two articles support their conclusions with analytical modeling Two others employ experimental methods using taxpayer practitioner subjects In addition two use quasi experimental empirical analyses Of the last two articles one uses survey methods and the last is a review article

The Economic Psychology of Tax Behaviour Erich Kirchler,2007-06-21 Tax evasion is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well Economic psychological research focuses on individual and social representations of taxation as well as decision making In this 2007 book Erich Kirchler assembles research on tax compliance with a focus on tax evasion and integrates the findings into a model based on the interaction climate between tax authorities and taxpayers The interaction climate is defined by citizens trust in authorities and the power of authorities to control taxpayers effectively depending on trust and power either

voluntary compliance enforced compliance or no compliance are likely outcomes Featuring chapters on the social representations of taxation decision making and self employed income tax behaviour this book will appeal to researchers in economic psychology behavioural economics and public administration **International Development** Bruce Currie-Alder,Ravi Kanbur,David M. Malone,Rohinton Medhora,2014 A central premise is that an objective and universally accepted measure of success in development and paths to it does not exist **Public Economics** M Govinda Rao,Mihir Rakshit,2011-01-06 Amaresh Bagchi Indian economist contributed articles **Taxation and Development** Mr.Michael Keen,2012-09-01 Issues of taxation and development which have long been a central concern of the IMF have attracted wider and renewed interest in the last few years This paper reflects on three broad lessons of experience that developing countries differ vastly in tax matters and in ways that are less than fully understood that the history of big ideas in guiding tax reform for developing countries is decidedly mixed and that the value of the emphasis often placed in this context on informality is decidedly limited It also asks whether ideas of state building emphasized in some of the recent literature are likely to lead to practical advice much different from that commonly offered now *OECD Tax Policy Reviews: Lithuania 2022* OECD,2022-12-15 This report provides a comprehensive assessment of Lithuania s tax and benefit system and recommendations for tax reform It outlines the country s key economic and tax challenges and assesses the effects of taxation on employment A special focus is given to the taxation of self employed individuals *The Institutions Curse* Victor Menaldo,2016-08-16 The resource curse is the view that countries with extensive natural resources tend to suffer from a host of undesirable outcomes including the weakening of state capacity authoritarianism fewer public goods war and economic stagnation This book debunks this view arguing that there is an institutions curse rather than a resource curse Legacies endemic to the developing world have impelled many countries to develop natural resources as a default sector in lieu of cultivating modern and diversified economies and bad institutions have also condemned nations to suffer from ills unduly attributed to minerals and oil Victor Menaldo also argues that natural resources can actually play an integral role in stimulating state capacity capitalism industrialization and democracy even if resources are themselves often a symptom of underdevelopment Despite being cursed by their institutions weak states are blessed by their resources greater oil means more development both historically and across countries today

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