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Tax Policy

Challenges in the 21st Century

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The Major Developments in Tax Policy

Steadily increasing globalization as well as the financial and economic crisis have brought major challenges for states in ensuring budgetary consolidation while maintaining sustainable economic growth. These developments have not only influenced political and economic discussions in the 21st century, but also raise new questions on the role of taxation in the economic policy environment. National taxation systems worldwide are subject to significant changes and it is assumed that they will develop in a more co-operative way in the near future.

This book aims at identifying the major developments in tax policy in the 21st century on a national as well as on an international level and gives an in-depth analysis of the challenges and risks, but also of the opportunities connected to these developments.

It covers numerous and discrete issues ranging from challenges in the VAT/GST area, the taxation of the financial sector, the fight against aggressive tax planning, tax abuse and tax evasion, tax integration within the EU, the development of transfer pricing rules, the increasing role of co-operative compliance and good governance and the changing tax policies of developing and newly industrialized countries. The contributions in this book build upon a legal comparison of the national tax systems in the relevant fields, propose tax policy solutions where required and give ideas on how to go forward.

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