Advances in Taxation

John Hasseldine

About the Book

In the latest volume of Advances in Taxation, editor John Hasseldine includes studies from expert contributors to explore topics such as earnings repatriation elections, corporates’ uncertain tax positions reported on Schedule UTP, tax audits, voluntary and enforced tax compliance, and tax evasion. Reporting peer-reviewed research contributions from North America and also including international studies from Indonesia, Bangladesh and South Africa, this volume is essential reading for those looking to keep abreast of the most recent research.

The empirical research published by the authors of this volume include archival, survey, and experimental methods that have been applied to challenges facing tax systems around the globe. These challenges affect tax administrators, large corporates, and small and medium-sized enterprises. The studies contained in this volume will be influential and help direct future research around the globe.

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