Advances in Taxation

John Hasseldine

About the Book

In the latest volume of *Advances in Taxation*, series editor John Hasseldine compiles cutting-edge, peer-reviewed studies from expert contributors to explore topics such as: the effects of level of government on trust in revenue agencies; whether understanding tax laws reduces charitable giving; the link between distributive justice and tax fairness judgements; the role of states’ R&D tax credits effectiveness in business location; and consumption tax collection on cross-border online sales. Two further contributions separately study the role of designated permanently reinvested earnings (PRE) in the financial statements of multinational corporations.

This volume is an exploration of the latest issues in tax and taxation theory, including empirical studies using a variety of research methods from different institutional settings and contexts. It is essential reading for anyone interested in tax policy and its impact in practice.

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