

A comparative look at regulation of corporate tax avoidance

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20399496&lokasi=lokal>

Abstrak

This volume provides a fascinating look at the anti-tax avoidance strategies employed by more than fifteen countries in eastern and western Europe, Canada, the Pacific Rim, Asia, Africa, and the United States. It surveys the similarities and differences in anti-avoidance regimes and contains detailed chapters for each country surveying the moral and legal dimensions of the problem. The proliferation of tax avoidance schemes in recent years signals the global dimensions of a problem presenting a serious challenge to the effective administration of tax laws.