

## Tax systems and tax reforms in South and East Asia / edited by Luigi Bernardi, Angela Frascini and Parthasarathi Shome

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### Abstrak

Tax Systems and Tax Reforms in South and East Asia identifies and analyses the common aspects of the countries' taxation, the broad issues they face when devising tax policy and the need to build an efficient tax administration. Particular attention is devoted to the control of tax evasion and the role of tax administration. The hotly debated topic of fiscal federalism in relation to current tax systems is assessed with particular regard to China and India. The volume also explores the extent to which political factors, in addition to economic and demographic trends, may also represent a crucial challenge for the development of a welfare state in the region. The existing interactions between the economic structure, the corporate tax system and the attraction of FDI inflows are comprehensively analyzed and critical aspects of the design of a tax incentive policy are stressed: namely the risks of tax competition and the need of a comprehensive cost benefit analysis of FDI including measures