

Tax Law and development

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20397946&lokasi=lokal>

Abstrak

Anyone working on tax policy for middle- and low-income countries will consider this book a must read. Economic globalization of capital markets and multinational corporations has overtaken the abilities of many countries to tax incomes of multinationals and individual residents. From extraction industries to fiscal federalism, the papers demonstrate the importance of sound legal frameworks and formal cooperation across multiple countries and levels of government for implementing sound tax policy in developing nations. The role of NGOs, the OECD, and others in promoting transparency of income and tax payments for multinationals is also highlighted.' - Michael J. Wasylenko, Syracuse University, US