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**Nella Hendriyetty, Chris Evans, Chul Ju
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Taxation in the Digital Economy Nella Hendriyetty,Chris Evans,Chul Ju Kim,Farhad Taghizadeh-Hesary,2022-07-11 A robust and efficient tax administration in a modern tax system requires effective tax policies and legislation Policy frameworks should cover all aspects of tax administration and include the essential processes of capturing processing analyzing and responding to information provided by taxpayers and others concerning taxpayers affairs By far the greatest challenges facing tax administrations in all countries are those posed by the continuing developments in the digital economy Whereas societies are grappling to come to terms with the transitions from the third industrial or digital revolutions revenue authorities grapple with the consequences for the sustainability of their tax bases

and the efficient administration and collection of taxes This book presents a critical review of the status of tax systems in Asia and the Pacific in the era of the digital economy The book suggests how countries can maximize their domestic resource mobilization when confronted by the challenges that digitalization inevitably produces as well as how they can best harness or take advantage of aspects of digitalization to serve their own needs The full implications of the COVID 19 crisis are still too uncertain to predict but it is clear that the crisis will accelerate the trend towards digitalization and also increase pressures on public finances This in turn may shape the preference for and the nature of both multilateral and unilateral responses to the tax challenges posed by digitalization and the need to address them This book will be a timely reference for those researching on taxation in digital economy and for policy makers The Open Access version of this book available at www.taylorfrancis.com has been made available under a Creative Commons Attribution Non Commercial No Derivatives 4 0 license

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"FarEastCon 2020" Denis B. Solovev,Viktor V. Savalev,Alexander T. Bekker,Valery I. Petukhov,2021-06-06

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Kimmel,Donald E. Kieso,2018-05-08 Financial and Managerial Accounting provides students with a clear introduction to fundamental accounting concepts beginning with the building blocks of the accounting cycle and continuing through financial statements This product is ideal for a two semester Financial and Managerial Accounting sequence where students

spend equal time learning financial and managerial accounting concepts as well as learn the accounting cycle from a corporate perspective **Contingencies** ,2000 *CCH ACCOUNTING ARTICLES 1975-1979* ,1981 **Harvard Business Review** ,2002 *Accounting Articles* Commerce Clearing House,1961 Financial Mail ,1987-03 BNA Pension Reporter ,1992-07 *The Accountant* ,1959 **Congressional Record** United States. Congress,1994 **Consultants and Consulting Organizations Directory** ,1996 Indexes are arranged by geographic area activities personal name and consulting firm name

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