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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 This book

presents the proceedings of the International Science and Technology Conference FarEastCon 2020 which took place on October 6 9 2020 in Vladivostok Russian Federation The conference provided a platform for gathering expert opinions on projects and initiatives aimed at the implementation of far sighted scientific research and development and allowed current theoretical and practical advances to be shared with the broader research community Featuring selected papers from the conference this book is of interest to experts in various fields whose work involves developing innovative solutions and increasing the efficiency of economic activities

Financial and Managerial Accounting Jerry J. Weygandt,Paul D.

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

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