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Reforming inheritance tax

Reforming The Income Tax System Studies In Tax Policy

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be a natural companion to two previous books on taxation published by Routledge and also edited by Luigi Bernardi

Improving the Tax System amid the Rule-of-Law China Qiao Wang, Weiqun Xi, 2022-01-15 This book discusses China's tax system presenting a comprehensive and systematic research based on a multidisciplinary approach involving economics finance political science sociology law public administration history and econometrics With China moving toward the rule of law this book proposes reforms to the tax laws and the stratified governance with a view to achieving tax neutrality law based taxation tax equality and tax burden stability It focuses on clarifying the implications extension nature and features of a law based tax system as well as the logical relationships between the optimization of the tax system structure modern governance law based tax administration as well as the tax sharing system of tax collection and the rule of tax law It suggests that optimizing the tax structure reforming the tax sharing system improving local taxes and restructuring the tax collection and management system will push China's tax system toward sound design and rule of law This book is intended for scholars specializing in China's tax system and general readers interested in China's economy *OECD Tax Policy Studies Taxation and Employment* OECD, 2011-10-12 This publication examines the effects of taxation on employment highlights the resulting policy challenges and discusses the ways governments endeavour to address these challenges

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