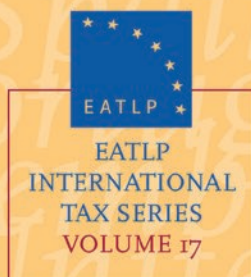


Editors:
Funda Başaran Yavaşlar and Johanna Hey

TAX TRANSPARENCY

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Tax Transparency

Why this book?

This book deals with the challenges of tax transparency. It presents the collective work conducted under the auspices of the European Association of Tax Law Professors (EATLP) in connection with the 2018 Congress held in Zürich, with Professors Funda Başaran Yavaşlar and Johanna Hey acting as general reporters.

Parts I to IV of the book present the general report on tax transparency, with a focus on four major aspects: (i) the notion and concept of tax transparency; (ii) instruments of transparency towards the tax administration; (iii) transparency and publicity; and (iv) limitations to transparency and protection of the taxpayer. Several topical reports relating to these issues are also presented.

Part V of the book describes the national practices followed by 28 EU and non-EU jurisdictions and presents the most interesting questions raised on tax transparency in the contemporary tax world.

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Preface

This book deals with the challenges of tax transparency. It presents the collective work conducted under the auspices of the European Association of Tax Law Professors (EATLP) in connection with the 2018 Congress held in Zürich, with Professors Funda Başaran Yavaşlar and Johanna Hey acting as general reporters.

Parts I to IV of the book present the general reports on tax transparency, with a focus on four major aspects: (i) the notion and concept of tax transparency; (ii) instruments of transparency towards the tax administration; (iii) transparency and publicity; and (iv) limitations to transparency and protection of the taxpayer. Several topical reports relating to these issues are also presented.

Part V of the book describes the national practices followed by 28 EU and non-EU jurisdictions and presents the most interesting questions raised on tax transparency in the contemporary tax world.

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Funda Başaran Yavaşlar and Johanna Hey

Contact

IBFD Head Office
Rietlandpark 301
1019 DW Amsterdam
P.O. Box 20237
1000 HE Amsterdam
The Netherlands

Tel.: +31-20-554 0100 (GMT+1)

Email: info@ibfd.org

Web: www.ibfd.org



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