

Contemporary Issues in Tax Research Volume 3

Edited by Emer Mulligan and Lynne Oats

Contents

- 1 Contemporary Issues in Taxation Research: An Overview
Emer Mulligan and Lynne Oats
- 2 Sweden: Failure of a Cooperative Compliance Project?
Lotta Björklund Larsen
- 3 Aggressive Tax Planning and Corporate Social Irresponsibility:
Managerial discretion in the light of corporate governance
Ave-Geidi Jallai and Hans Gribnau
- 4 Alternative Methods for Resolving Tax Disputes in Poland:
The odds of success
Hanna Filipczyk
- 5 How Effective is Islam on Tax Compliance Decisions of Muslims?
Recep Yucedogru
- 6 The Role of Software Systems in Tax: An Empirical Evaluation
Menno van Werkhoven, Reinout Kok and Felienne Hermans
- 7 The Role of Social Norms in Tax Compliance Decisions
Riad Cheikh, Emer Mulligan and Breda Sweeney
- 8 Tax and Social Policy: The Case of the Irish Pension System
Dinali Wijeratne, Emer Mulligan and Michelle Maher
- 9 The EU Notion of Abuse of Law and the Italian Tax Legal System:
Towards an Enhanced Horizontal Interaction among National GAARs?
Daniele de Carolis
- 10 The EU Directive against Tax Avoidance (ATAD-1)
Marco Greggi
- 11 Key Stakeholders' Perceptions of Introducing a General Anti-Avoidance Rule (GAAR) for
Tackling Aggressive Tax Planning in Indonesia
Niken Evi Suryani and Ken Devos
- 12 Cooperative Compliance in Action: A UK/Dutch Comparison
Dennis de Widt and Lynne Oats