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Tax Secrecy and Tax Transparency

The Relevance of Confidentiality in Tax Law Part 1 and 2

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Über das Buch

The issue of tax secrecy and tax transparency plays a significant role not only in academics, but also in general practice. The collection and treatment of information by tax authorities has been a highly discussed issue in recent years, both in the ambit of national legal communities and supra-national organizations, such as the OECD and the EU. The aim of this book is to analyze the approaches taken by different countries to confidentiality arrangements in tax law. This book now allows the reader to get an overview of the tax treatment in 37 countries.

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