



Justice, Equality and Tax Law

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An in-depth analysis of the specific aspects of justice, equality and tax law

“Justice, Equality and Tax Law” is a topic that is both old and new at the same time. Even if the society changes, the demands that tax needs to be just and equal seem to be immutable.

International taxation post-BEPS has been fraught with new challenges that warranted urgent responses. These challenges were mainly provoked by the unprecedented rise of the digital economy which truly marked a change in the way business is conducted, how value is created, and how goods and services are produced and consumed. Digitalization had repercussions on all aspects of taxation – direct taxation, indirect taxation, and tax procedures.

This volume represents an in-depth analysis of various aspects of this evergreen topic.

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