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## Special Issue on Research on Tax

### Call for Papers

A **tax** is a mandatory financial charge or some other type of levy imposed upon a taxpayer by a state or the functional equivalent of a state in order to fund various public expenditures. Most countries have a tax system in place to pay for national needs and government functions.

In this special issue, we intend to invite front-line researchers and authors to submit original research and review articles on **tax**. Potential topics include, but are not limited to:

- Corporate income tax
- Tax and economic effects
- Tax and subsidy policies
- Tax and expenditure policies
- Tax-exempt economy
- Effective tax rates

Authors should read over the journal's [For Authors](#) carefully before submission. Prospective authors should submit an electronic copy of their complete manuscript through the journal's [Paper Submission System](#).

Please kindly notice that the “**Special Issue**” under your manuscript title is supposed to be specified and the research field “**Special Issue – Research on Tax**” should be chosen during your submission.

According to the following timetable:

Submission Deadline	January 28th, 2019
Publication Date	March 2019

For publishing inquiries, please feel free to contact the Editorial Assistant at [submission.entrance1@scirp.org](mailto:submission.entrance1@scirp.org)

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