## **Theoretical Economics Letters**



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## **Special Issue on Taxation Research**

## Call for Papers

The academic topic of "Taxation Research" is concerned with studying the complex system of taxation, including its design, implementation, and enforcement. Researchers in this field apply economic, legal, and accounting theories to analyze the impact of tax policy on both individuals and businesses. The ultimate goal of Taxation Research is to provide empirical evidence and theoretical insights that can inform tax policy decisions and improve the efficiency and fairness of tax systems. By analyzing the outcomes of different tax policies and identifying their strengths and weaknesses, researchers in this field can provide guidance and recommendations to policymakers and tax authorities.

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

- Behavioral taxation
- Taxation and public finance
- Taxation and public expenditures
- Tax compliance and enforcement
- Tax planning
- Tax policy
- Tax reform
- Tax system
- Tax incentives
- Tax competition
- Corporate taxation
- Taxation and economic growth
- Taxation and inequality
- International taxation
- Political economy of taxation
- Accounting and taxation
- Tax risk management
- Taxation in the digital economy

Authors should read over the journal's <u>For Authors</u> carefully before submission. Prospective authors should submit an electronic copy of their complete manuscript through the journal's <u>Paper Submission System</u>.

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

According to the following timetable:

Submission Deadline	September 12th, 2023
Publication Date	November 2023

For publishing inquiries, please feel free to contact the Editorial Assistant at <a href="mailto:submission.entrance1@scirp.org">scirp.org</a>

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