

Tax Planning, Tax Avoidance and Tax Evasion : Business Ethics and Responsibility

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Description of the track :

The international tax context is both a constraint and an opportunity for businesses. Does competition impose to take tax risks ? How important is this phenomenon ? What are the criteria allowing to make the difference between an acceptable tax planning and an unacceptable one ? Is it realistic to imagine that business could impose on themselves a code of ethics ? Who is really responsible for abuses and to whom ?

This track aims to highlight these issues and provide a forum for tax researchers and related disciplines to discuss together theories, methodologies and practices and so further our understanding of the stakes. The track welcomes research papers, experience reports, as well as research in progress articles.