BRIDGING THE TAX GAP

ADDRESSING THE CRISIS
IN FEDERAL TAX ADMINISTRATION

MANUEL SANKERS SEPTEM



Florian Haase, Georg Kofler

Tax Haven Banks and U.S. Tax Compliance United States, Congress, Senate, Committee on Homeland Security and Governmental Affairs. Permanent Subcommittee on Investigations, 2008 Tax Evasion and the Law Sam Bourton, 2024-06-18 This book provides a critical and contemporary evaluation of the laws and enforcement policies pertaining to tax evasion in the United Kingdom UK and United States US Since the inception of taxes revenue collection authorities around the world have attempted to address the seemingly perennial problem of individuals evading their tax liabilities The financial crisis has shone a new light on the issue with an increased interest in using the criminal justice system as a means of addressing it in the UK In sharp contrast to the UK the US has a strong record of prosecuting crimes of tax evasion whether committed by individuals or professional corporate facilitators Providing an evaluation of the UK s tax evasion laws and enforcement policy through a comparative approach this work highlights insights provided by the US experience In so doing the book explores the interconnections between tax evasion and money laundering identifying best practices omissions and areas for reform The work will be a valuable resource for researchers academics and policy makers working in the areas of financial crime financial law accountancy and criminal justice **Bridging the Tax Gap** Max Sawicky, 2005 Offering thorough understanding of the crisis facing federal tax administration and suggesting practical approach to solving issues that have arisen The Oxford Handbook of International Tax Law Florian Haase, Georg Kofler, 2023 Divided into eight parts this handbook traces the history of international tax law from its earliest days until the present With over sixty authors from 28 different countries the Oxford Handbook of International Tax Law is an invaluable resource for scholars academics and practitioners alike Offshore Tax Evasion: The Effort to Collect Unpaid Taxes,...S. Hrg. 113-397, Vol. 1 of 2, Feb. 26, 2014, 113-2 Hearing ,2014 Offshore Tax Evasion United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs. Permanent Subcommittee on Investigations, 2014 Tax Haven Abuses United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs. Permanent Subcommittee on Investigations, 2006 Financial Services and General Government Appropriations for 2009 United States. Congress. House. Committee on Appropriations. Subcommittee on Financial Services Financial Services and General Government Appropriations for 2009: Election and General Government, 2008 Administration; consumer protection in financial services; public witness testimony United States. Congress. House. Committee on Appropriations. Subcommittee on Financial Services and General Government, 2008 **International Tax** Evasion in the Global Information Age David S. Kerzner, David W. Chodikoff, 2016-11-21 This book provides a comprehensive analysis of the Organisation for Economic Cooperation and Development's OECD war on offshore tax evasion The authors explain the new emerging regulatory regimes on the global exchange of information to combat offshore tax evasion and analyse why Automatic Exchange of Information AEOI is not a magic bullet solution Chapters include coverage

of the Foreign Account Tax Compliance Act FATCA AEOI and the Common Reporting Standards CRS and the unprecedented extra territorial enforcement by the United States of its tax and reporting laws including the FBAR provisions of the Bank Secrecy Act These new legal regimes directly impact nearly all financial institutions and financial service providers in the U S U K EU Canada and each of the 132 member jurisdictions of the OECD's Global Forum as well as 8 million U S expats In light of The Panama Papers this book offers a timely and valuable contribution on the prevalence and costs of international tax evasion for the global financial community policy makers and practitioners alike

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