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Globalisation and The Transformation of The Tax Systems / Küreselleşme ve Vergi Sistemlerinin Dönüşümü

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ABSTRACT

Globalisation is bringing revolutionary changes to the economy. It is transforming national economies and national fiscal systems. In recent years, the international tax landscape has become remarkably dynamic. Over the last two decades almost all countries have made major structural changes to their tax systems. One of the most important changes is increase tax competition between countries. That competition is pressuring governments to restrain tax levels and adopt pro-growth tax reforms. The objectives of the study are to compare tax systems of the countries, to analyse tax reforms and identify global tax trends.

KEYWORDS Tax System; Taxation; Tax

JEL H20, E62, E63