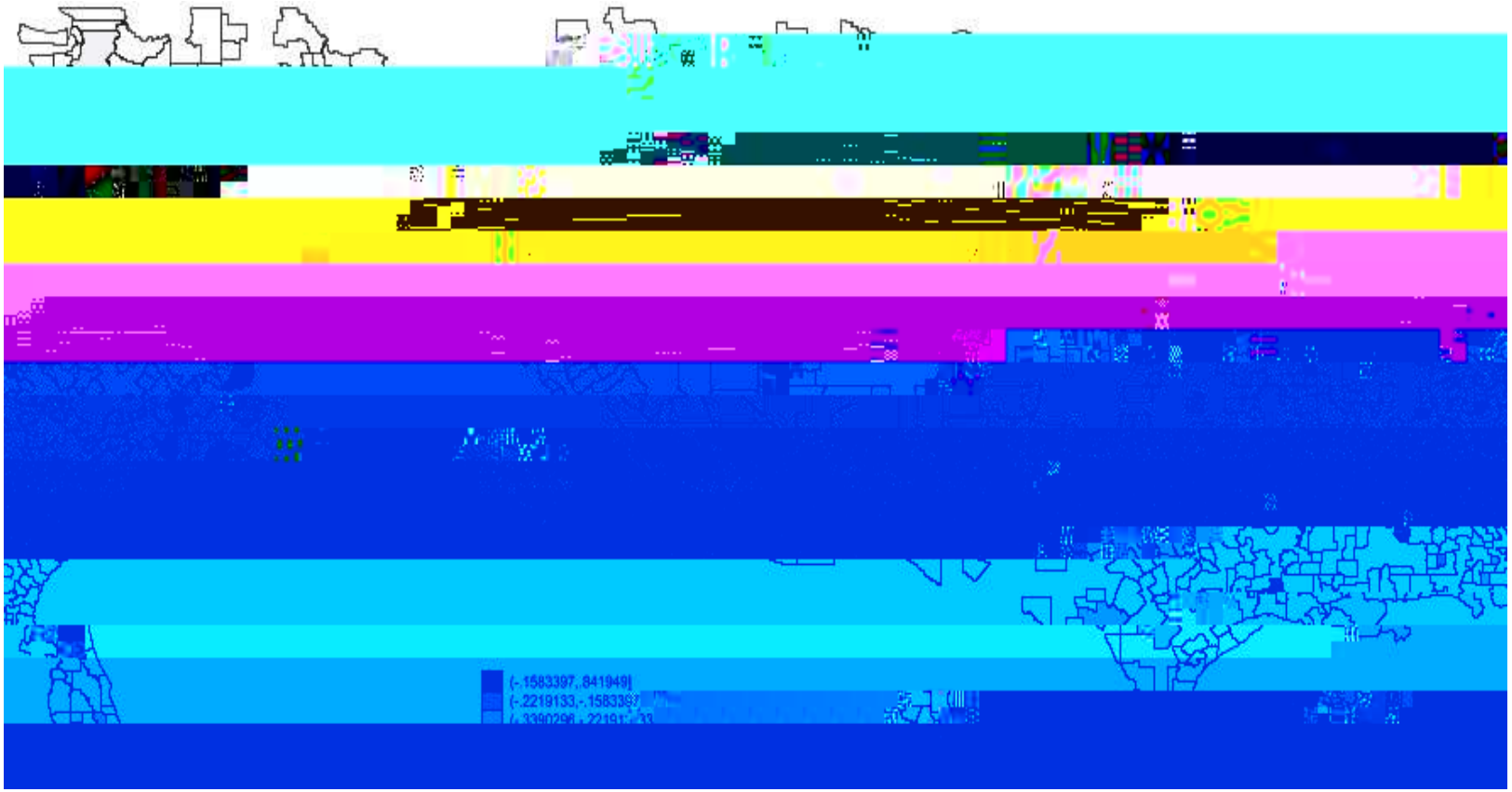
**102**

**168**

**297**

# The geography of corporate tax avoidance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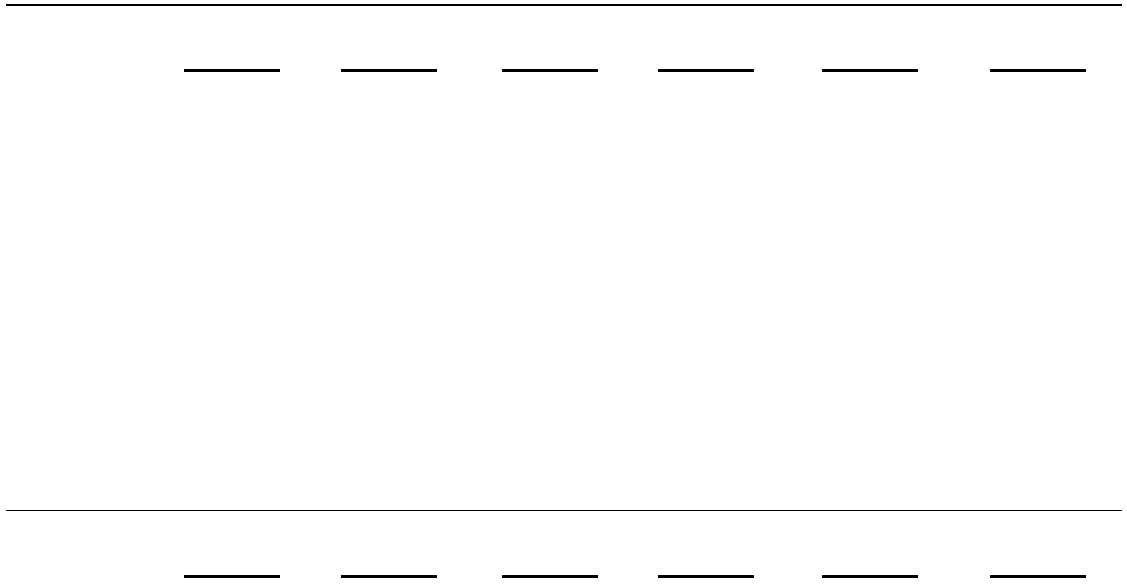

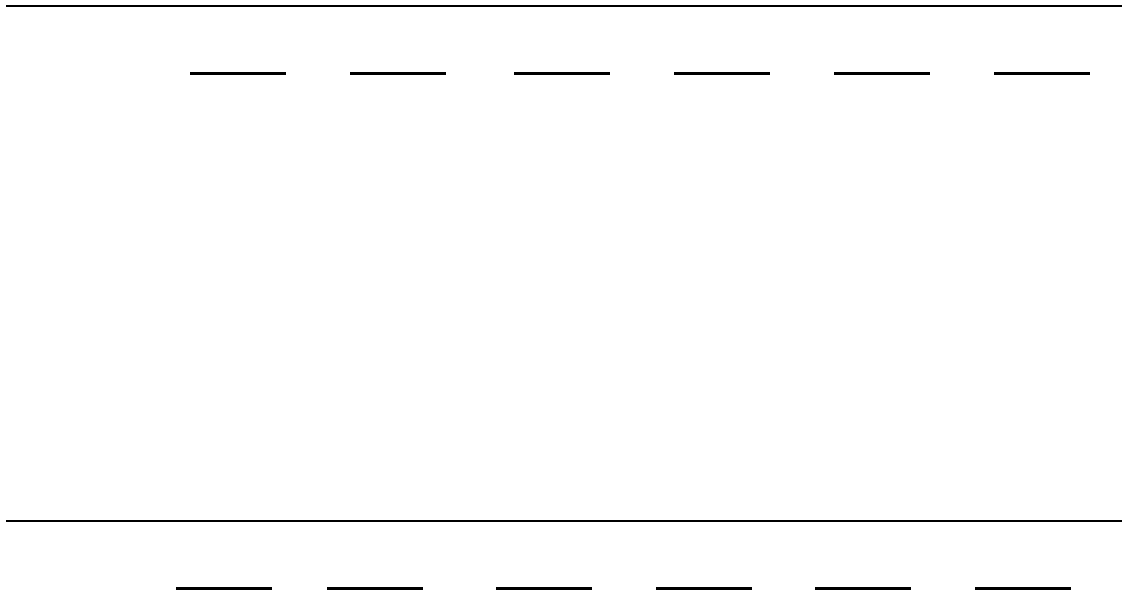

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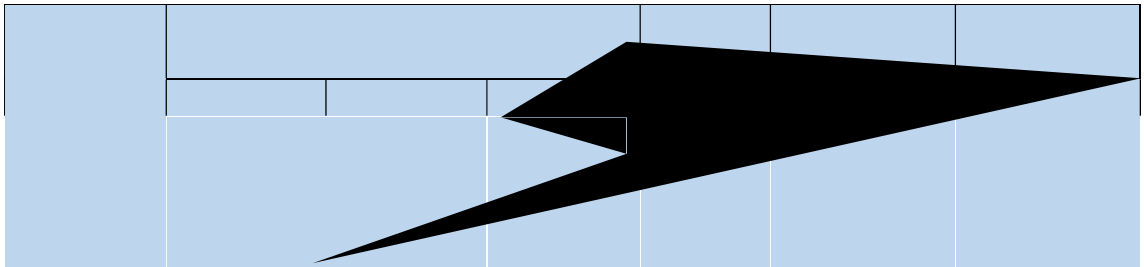

U H I€ Q G G L H’€ s`™ I` q‰'™™ I` D™’– I™‘^c™™D y™‘‰'™™ C r%u™•Pp@ ’6 A D™ C p I™‘‰'™™D 2 6 D y™

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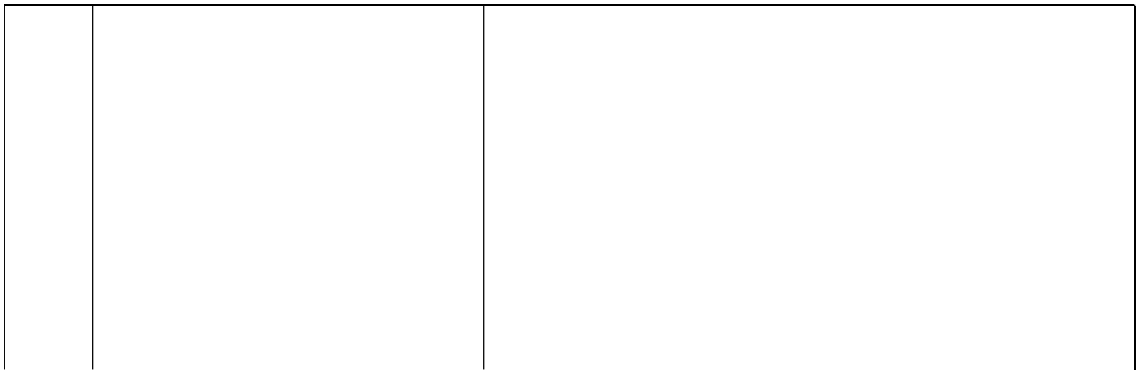

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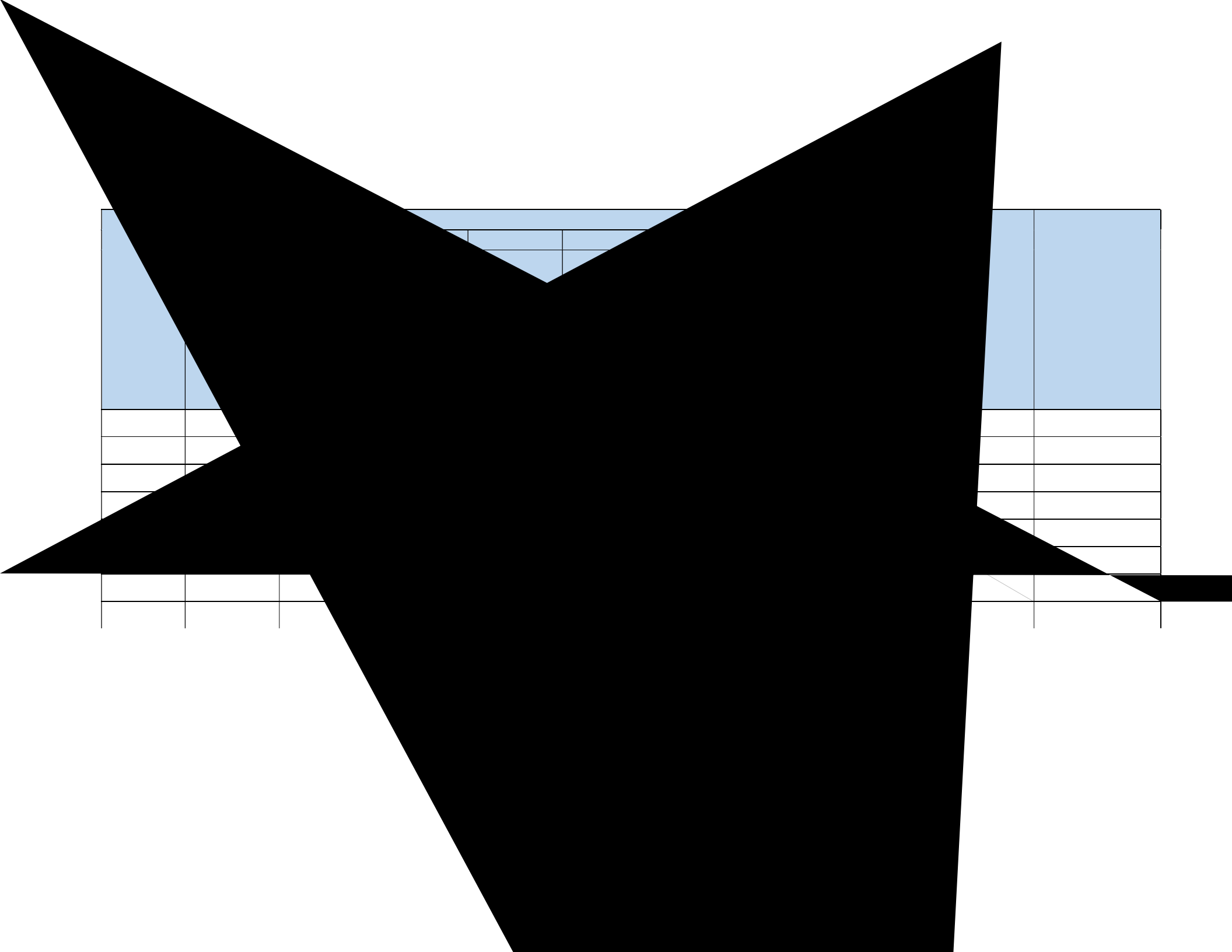

# How tax gap can inform tax policy and administration: a case study of Australia's individual income tax

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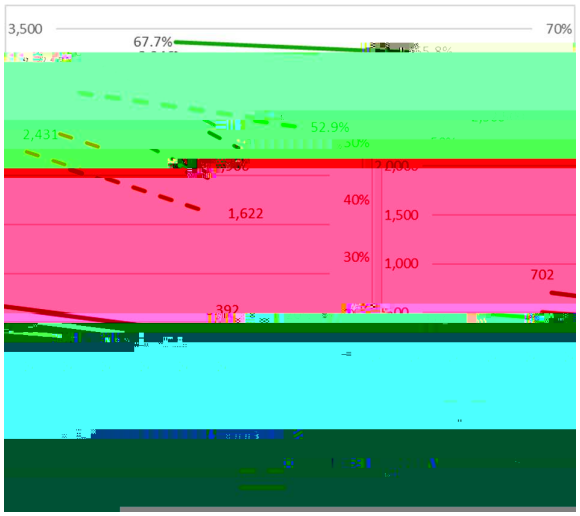
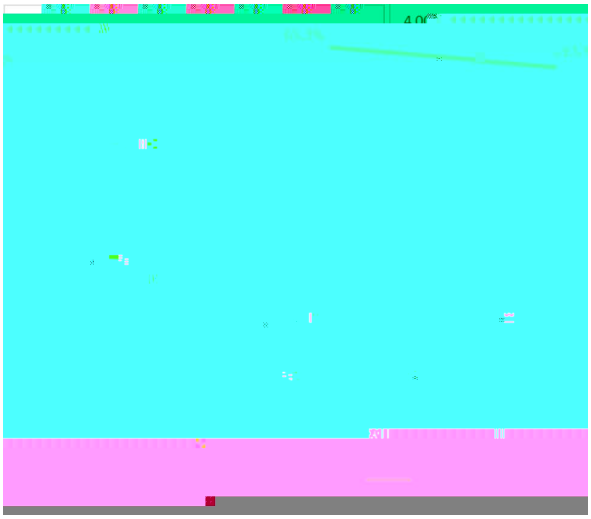
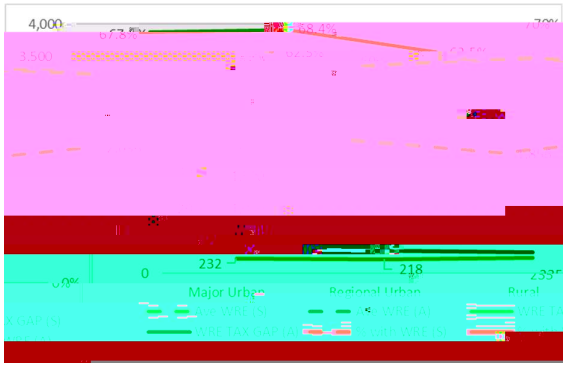
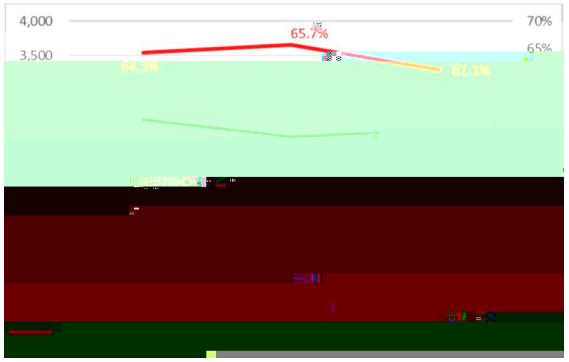
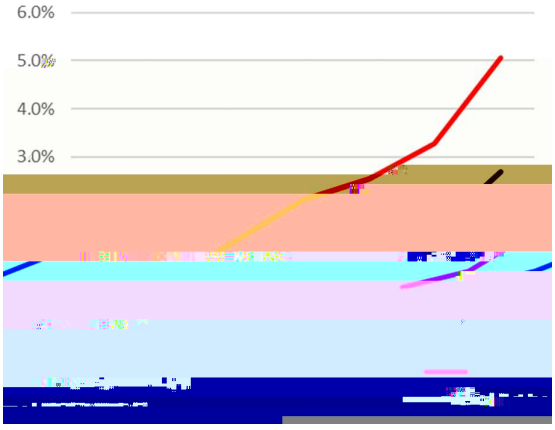
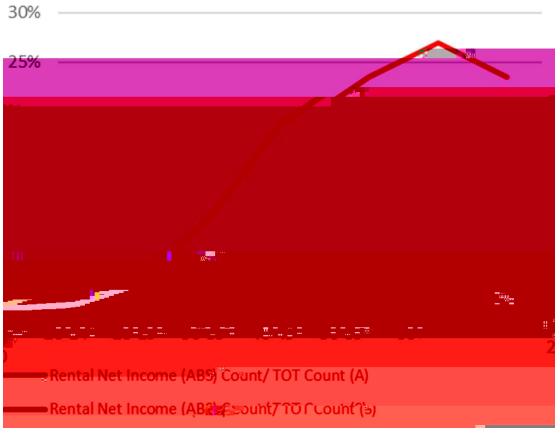

3,500
70%
67.7%
52.9%
2,431
40%
1,622
1,500
30%
1,000
702
392

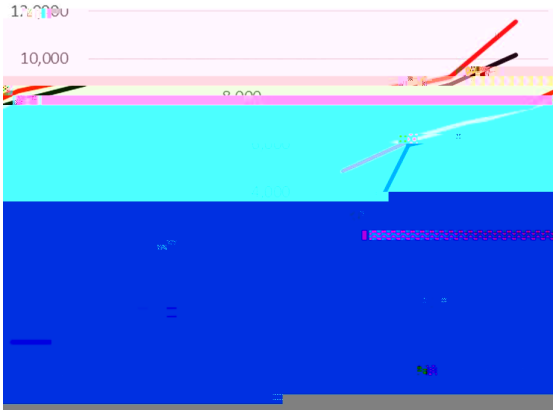


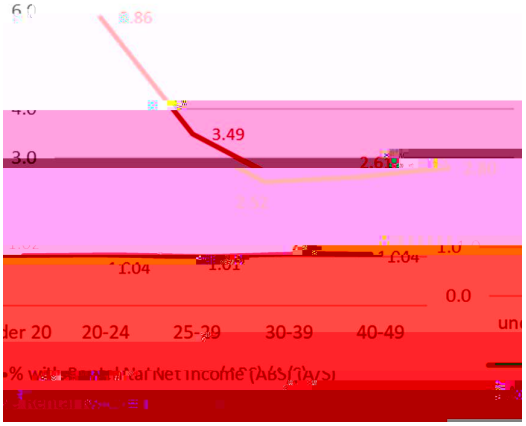

4,000
3,500
232
218
0
Major Urban
Regional Urban
Rural

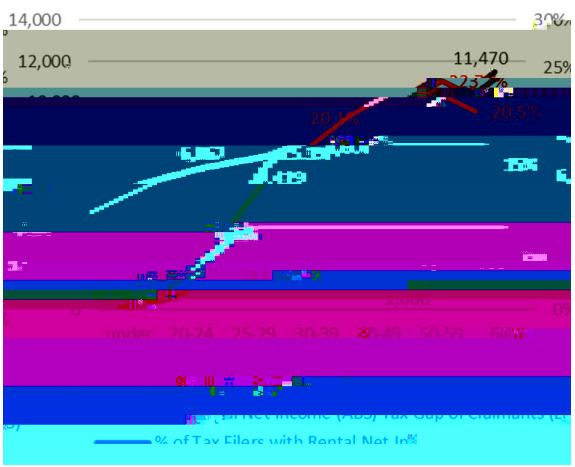

4,000
3,500
70%
65%
65.7%

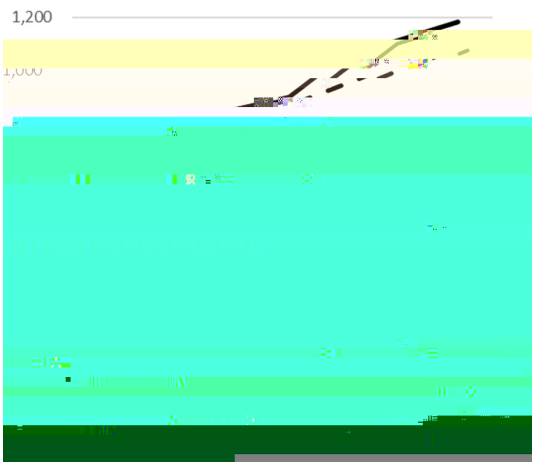

6.0%
5.0%
4.0%
3.0%

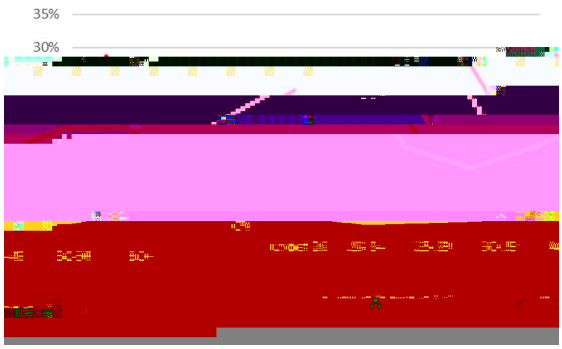

30%
25%
Rental Net Income (AB5) Count/ TOT Count (A)

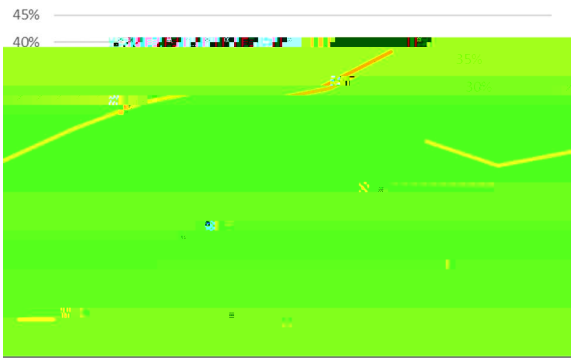

10,000

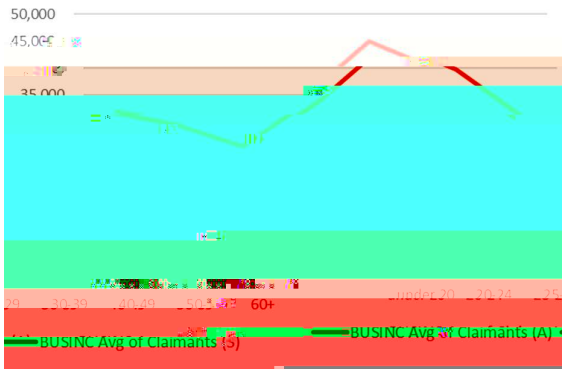

3.49
3.0
1.04
1.04
0.0
20-24
25-29
30-39
40-49

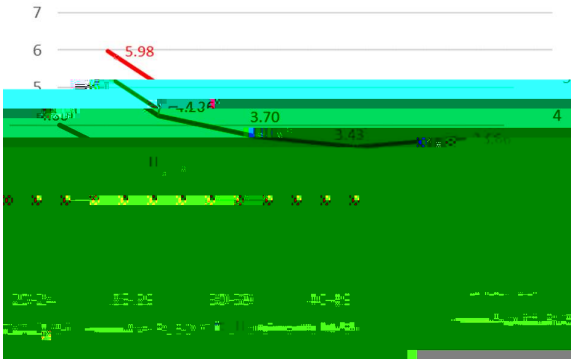

14,000
12,000
11,470
25%

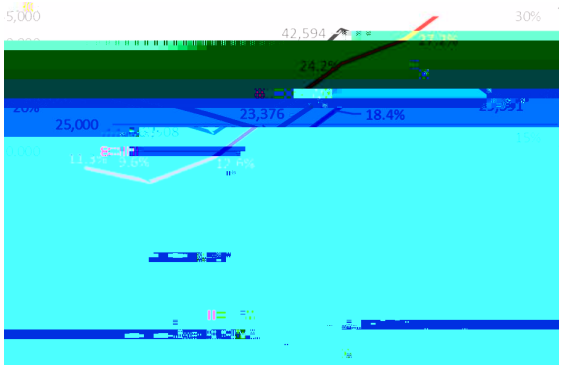

1,200

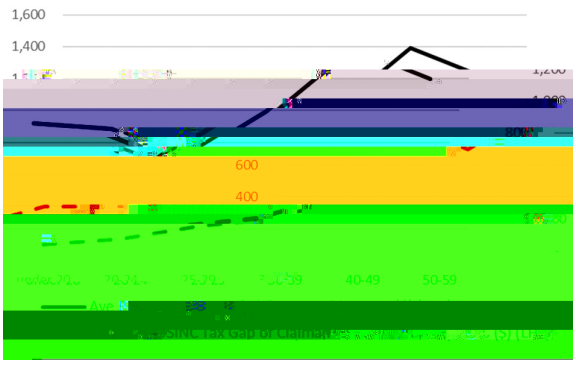

35%
30%

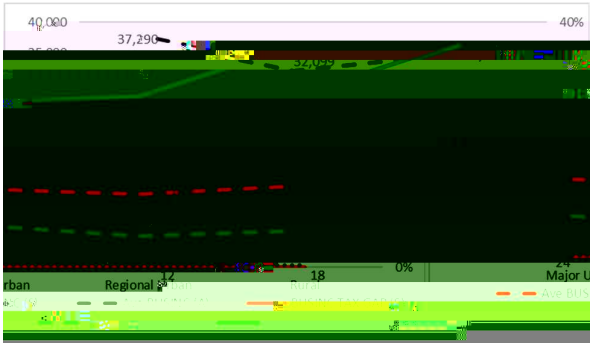

45%
40%


50,000
45,000
35,000
60+
BUSINC Avg of Claimants (5)
BUSINC Avg of Claimants (A)

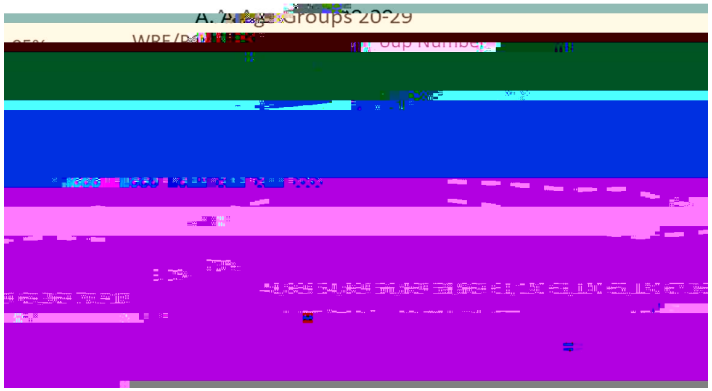

7
6
5.98
3.70
3.43
4

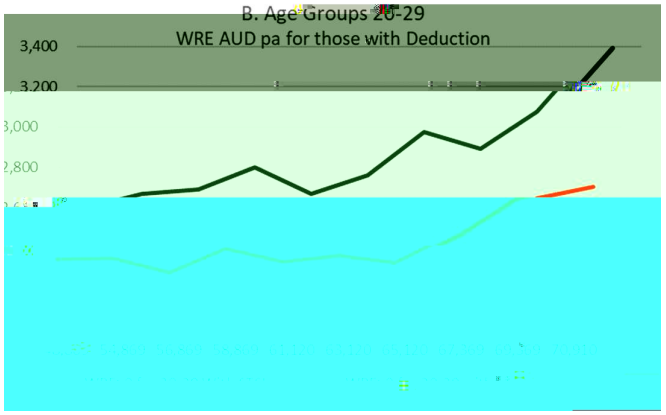

5,000
42,594
24.2%
25,000
23,376
18.4%

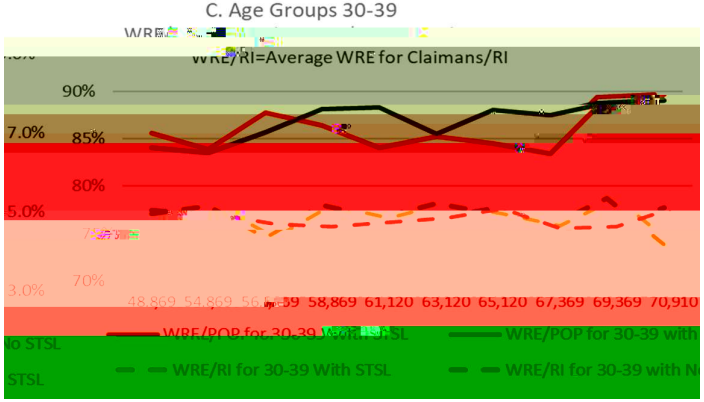

1,600
1,400
600
400
80%
40-49
50-59

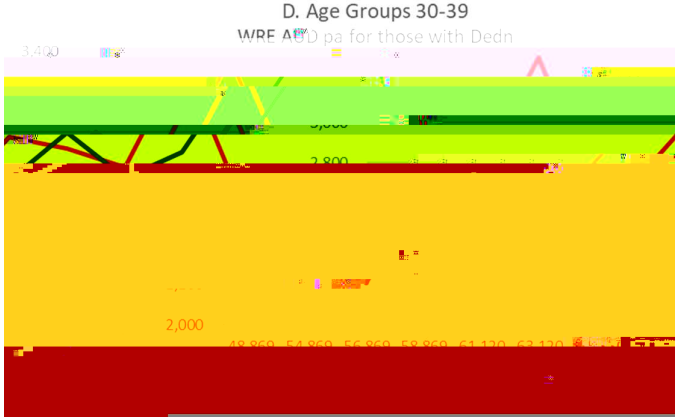

40,000
37,290
40%
0%
18
Regional


40,000
35,000
34,915
30,878
29.3%
30%
29%
28%
27%
26%
25%
24%

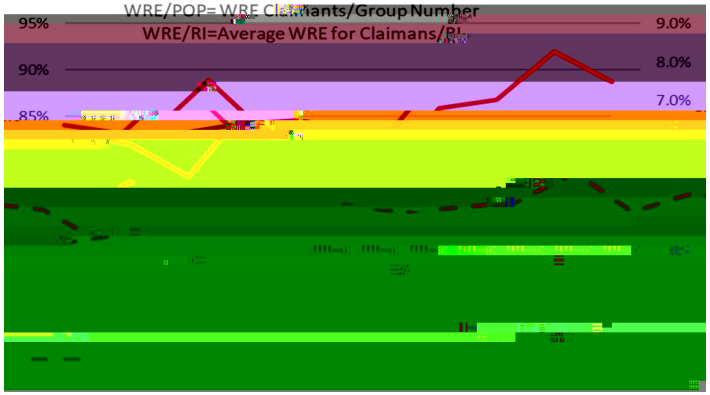



B. Age Groups 20-29
WRE AUD pa for those with Deduction
3,400
3,200
3,000
2,800

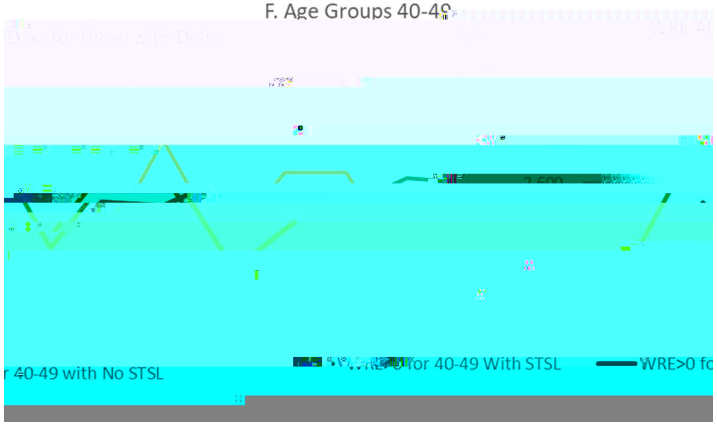

C. Age Groups 30-39
WRE/RI=Average WRE for Claimans/RI
90%
85%
80%
70%
7.0%
5.0%
3.0%
48,869 54,869 56,869 58,869 61,120 63,120 65,120 67,369 69,369 70,910
WRE/POP for 30-39 With STSL
WRE/POP for 30-39 with
WRE/RI for 30-39 With STSL
WRE/RI for 30-39 with N
No STSL
STSL

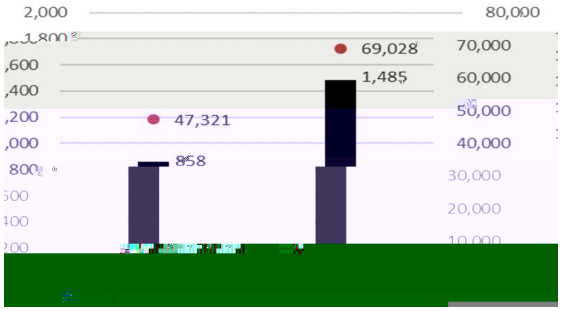

D. Age Groups 30-39
2,800
2,000

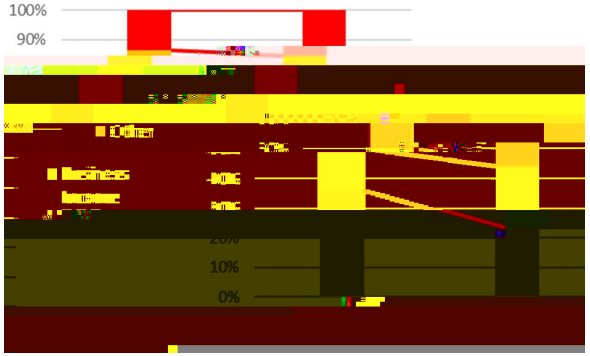
E. Age Groups 40-49




F. Age Groups 40-49




2,000
80,000
69,028
70,000
1,485
60,000
47,321
50,000
40,000
858
30,000
20,000


100%
90%
10%
0%


2,000


100%
60%
50%
30%
0%

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# The impact of demographic variables on value-added tax compliance in South Africa

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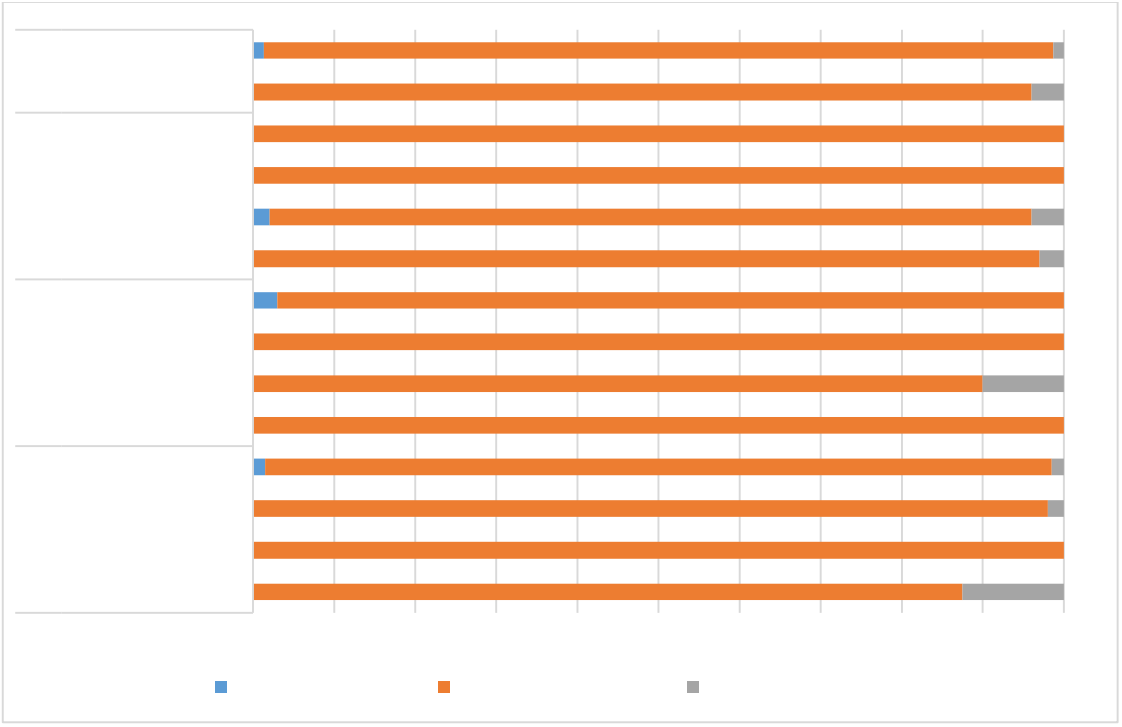
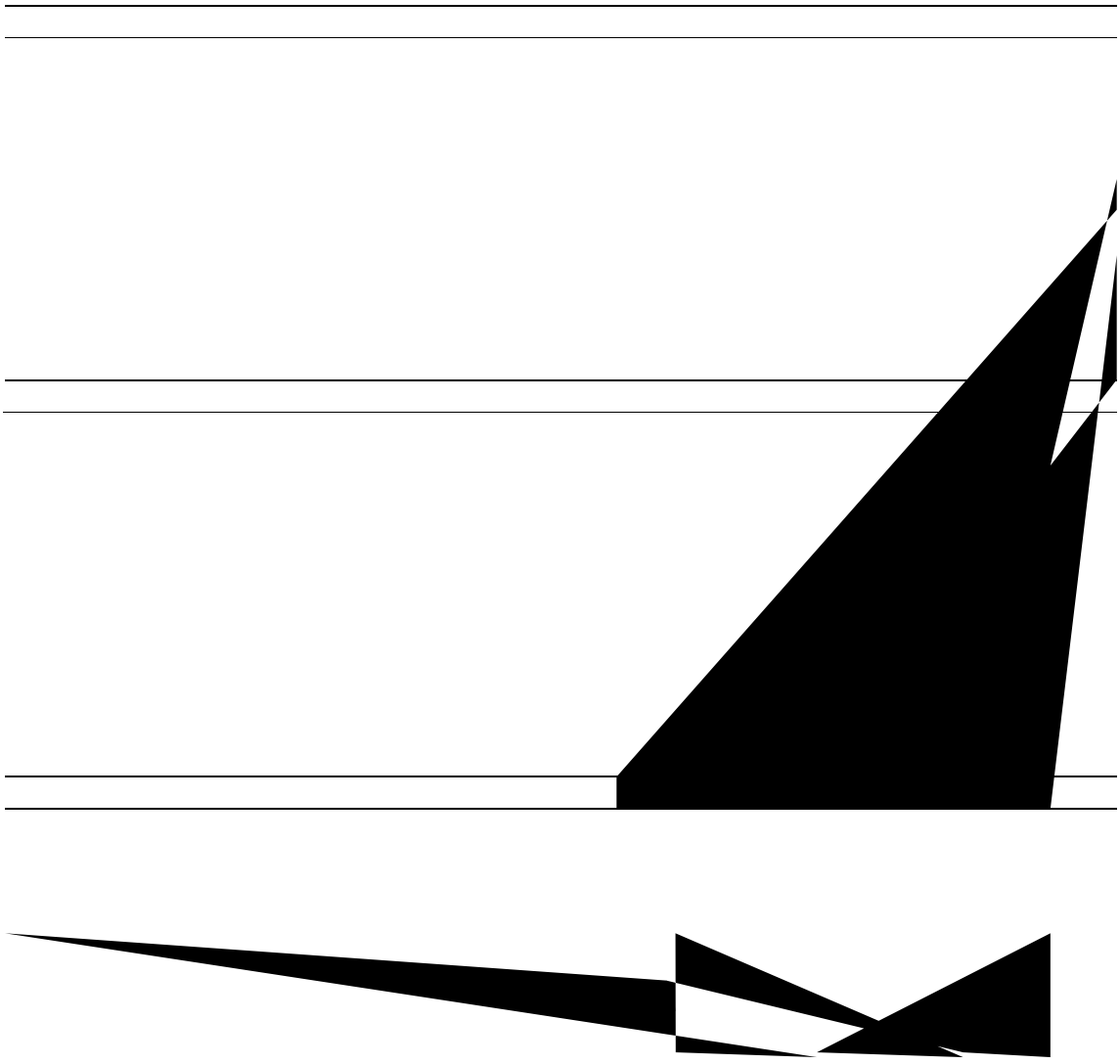
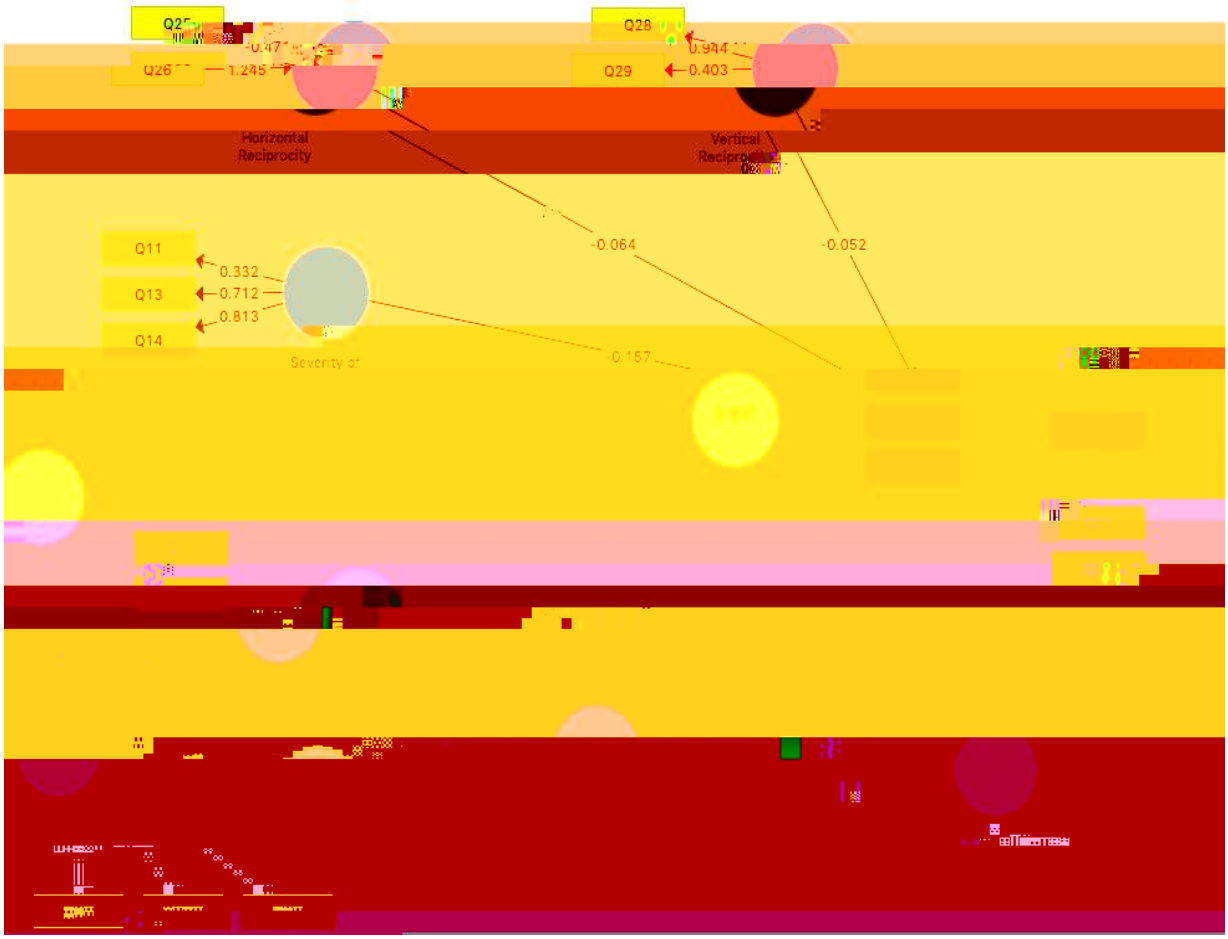


# Tax professionals' perceptions on Malaysian HNWIs' compliance behaviour




Q28
0.944
Q29
0.403
Horizontal Reciprocity
Vertical Reciprocity
-0.064
-0.052
Q11
0.332
Q13
0.712
0.813
Q14
0.157


9.991
Non-compliance