



## Special Issue on Taxes

### Call for Papers

A tax is a financial charge or other levy imposed upon a taxpayer by a state or the functional equivalent of a state to fund various public expenditures. A failure to pay, or evasion of or resistance to taxation, is usually punishable by law. **Taxes** are also imposed by many administrative divisions. Taxes consist of direct or indirect taxes and may be paid in money or as its labor equivalent.

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

- Types of taxes
- Purposes and effects
- Taxation trends
- Tax incidence
- Economic welfare
- Taxation in developing countries
- Views on taxation
- Theories on taxation

Authors should read over the journal's [Authors' Guidelines](#) carefully before submission. Prospective authors should submit an electronic copy of their complete manuscript through the journal at [Paper Submission System](#).

Please kindly specify the “**Special Issue**” under your manuscript title. The research field “**Special Issue – Taxes**” should be selected during your submission.

Special Issue timetable:

Submission Deadline	September 19th, 2016
Publication Date	October 2016

#### Guest Editor:

For further questions or inquiries  
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