
THE LEGAL AND ETHICAL IMPLICATIONS OF TAX EVASION AND AVOIDANCE ON SOCIAL JUSTICE

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ABSTRACT

Tax evasion and avoidance have major ethical and legal repercussions on social fairness, particularly regarding wealth inequality. Tax non-compliance, or the failure or underpayment of taxes by individuals, businesses, and corporations, includes tax evasion and avoidance. Such non-compliance can reduce tax revenues for the government and wealth redistribution from complying to non-complying taxpayers, which can lead to a variety of socio-economic problems like income inequality, social isolation, and poverty. This paper explores how tax evasion affects income inequality and offers policy recommendations to address these issues. The study is undertaken by conducting a detailed examination of the body of research on tax planning, evasion, and avoidance, looking at the numerous ways in which these actions influence various facets of the social structure, and assessing how well the prevailing policy initiatives handle these problems.

According to the study's observations, low- and middle-class taxpayers who are unable to participate in such behaviours are unfairly harmed by tax evasion, which worsens economic disparity and reduces prospects for social development. The research shows that the poor are the demographic most impacted by tax non-compliance since they cannot frequently invest in tax planning or partake in tax evasion and avoidance techniques. Furthermore, the research shows that, specifically in developing nations, the absence of suitable legal frameworks and implementation tools frequently contributes to tax non-compliance. To solve these difficulties, the paper suggests that tax laws be changed, that tax authorities step up their efforts to uphold the law, and that business and individual tax activities be made more transparent. The paper also suggests implementing global tax norms to make sure that people and businesses pay taxes in the nations where they make earnings. Ultimately, by offering recommendations that can guide forthcoming changes in the fields of taxation and jurisprudence, this study adds to the current conversations and debates about the significance of fair taxation and

social justice. To tackle tax evasion, the paper emphasizes the necessity for stronger legislative frameworks and efficient enforcement methods. It also stresses the significance of tackling income disparity and advancing social justice through just and equitable taxation policies.

Introduction

The social and economic structure of countries is significantly shaped by taxes, which are a crucial component of contemporary civilization. Governments and state authorities primarily derive their income from taxes, which finance certain vital public services like healthcare, education, and infrastructure expansion. Nonetheless, tax avoidance and evasion have grown to be serious problems that affect social fairness and wealth inequality, as well as legal and ethical issues. Both Tax evasion and avoidance fall under the category of tax non-compliance, which is the failure or underpayment of taxes by people, companies, and corporations. These actions are frequently taken by people and organizations trying to lower their tax obligations, which reduces government revenue and redistributes wealth from law-abiding taxpayers to those who don't. Such actions can severely impede prospects for social mobility and perpetuate economic gaps, contributing to income disparity, social exclusion, and poverty.

This paper examines the moral and legal ramifications of tax avoidance and evasion on social justice, focusing on the effect of tax evasion on economic disparity, and makes policy recommendations to solve these problems. The report looks at the various ways that tax evasion impacts various societal groups, assesses how well current policy initiatives are working to address these problems, and makes recommendations for changes to tax legislation and compliance practices. The paper opens with a thorough analysis of the body of research on tax avoidance and evasion, looking at the numerous ways that these actions affect social fairness and economic disparity. The report then assesses how well the existing policy initiatives are tackling these problems, highlighting any weaknesses in the frameworks and enforcement mechanisms already in place. The study report also makes policy recommendations that could guide upcoming changes to tax law and jurisprudence. These suggestions cover changes to tax legislation, stepped-up efforts by tax authorities to enforce them, and enhanced openness regarding the company and individual tax procedures. The paper also suggests adopting global tax norms to make sure that people and businesses pay taxes in the nations where they make earnings.

Understanding Concepts

One is indeed conscious of the significance of taxes for the growth of any nation. Taxes are the mandatory fee imposed by government agencies on an individual or entity to raise money for projects of public interest. However, reports about tax evasion or non-compliance with tax payments by organizations, people, etc. using both legal and criminal methods are frequently found in our local media. In reality, the words "tax planning," "tax avoidance," and "tax evasion" are frequently used by businesses and individuals looking to reduce their tax obligations. Such methods can minimize a person's or an entity's tax liability. The concepts of tax planning, tax avoidance, and tax evasion are strongly related and occasionally used interchangeably, but in legal jargon, these terms have different meanings and outcomes. Tax planning simply means establishing any business transaction's revenue and expenditures in a way that results in little to no tax liability at all. It is the practice of using different legal rules to lower someone's tax obligation. This is an act that is both prudent and lawful. In reality, the government encourages this kind of tax planning because it outlines strategies for using income that, if followed, will result in lower tax obligations for the individual.

Making use of the loopholes and gaps in tax law and carrying out transactions in a way that minimizes or eliminates tax liabilities is known as tax avoidance. Although it is entirely lawful, tax avoidance is not recommended because it goes against the intended purpose of the legislation and taxation laws. On the contrary, tax evasion refers to the practice of evading making tax payments using unethical or otherwise against the law ways. This has a component of dishonesty or a desire to defraud the State by failing to comply with the required tax payment responsibilities to the authorities. An outcome of this is that tax evasion increases a person's burden and, in the majority of jurisdictions, might lead to felony and criminal charges.

Tax Planning

Tax planning is the act of setting up a person's or a company's financial affairs in a way that reduces their tax burden while making use of all of the available tax laws, rules, and deductions. The purpose of tax planning is to lower the total number of taxes owing in a way that complies with the requirements of the law.

Financial planning should include tax preparation because taxes can significantly affect an individual's or company's bottom line. Individuals and corporations can reduce their tax

liability and boost their after-tax income or profits by carefully arranging their financial resources. generally, there are multiple methods involved in tax planning, including:

- Finding sources of taxable income: This is the first stage in tax planning. These sources may include salary, earnings, interest, dividends, capital gains, and rental income.
- Finding credits and deductions: The next stage is to find credits and deductions that may be utilized to lower taxable income. These may consist of tax credits for childcare, education, and energy-efficient home upgrades, as well as deductions for charitable contributions, interest on mortgage(s), business expenses, and educational costs.
- Assessing the appropriate tax rates: Tax planning also entails assessing the appropriate tax rates to identify the ideal moment to realize revenue or take discounts. For instance, a person might decide to put off receiving a bonus or certain incentives until the next year to avoid shifting into a higher tax bracket.
- Analysis of investments: To reduce taxes, the practice of tax planning also entails the analysis of investment choices. To lower their taxable income, a person could decide to invest in tax-deferred retirement plans like 401(k)s and IRAs.
- Planning for estate taxes: This can additionally be a part of tax planning, for as by setting up trusts or giving property to heirs.

Per the unique financial status of a person or a business and their goals, tax planning tactics may differ. Some of the Standard tax planning techniques include:

- Income deferral: If a person anticipates being in a lower tax band in the years to come, deferring their income to a future year can help them pay less in taxes for the current fiscal year.
- Accelerating deductions: Accelerating deductions can lower taxable income in the current fiscal year. Examples include charitable contributions and business expenditures.
- Maximizing retirement contributions: Making contributions to tax-advantaged retirement plans, like 401(k)s and IRAs, can lower the taxable income and allow the

money to accumulate free of taxes until the individual wants to take it out.

- Using tax credits: Utilizing tax credits, such as education credits or child tax credits, can cut the tax obligation in half.
- Considering capital gains: Capital gains taxes may be due when selling assets that have increased in worth. Planning the sale of assets to reduce capital gains taxes can serve as a part of the practice of tax planning.

Tax Avoidance

Utilizing tax laws and regulations to one's advantage, tax avoidance is a lawful way to lower one's tax obligations. Tax avoidance, as opposed to tax evasion, is the lawful use of strategies to reduce tax payments while still abiding by the law.

Individuals and corporations alike can use a variety of tax avoidance techniques. For instance, people can lower their taxable income by making contributions to tax-advantaged retirement funds like 401(k) schemes. Corporations may benefit from tax breaks and credits, such as those offered for spending money on R&D or projects involving renewable energy. The use of tax shelters, which are investments or legal arrangements that permit taxpayers to lower their taxable income or delay taxes, is another popular tax avoidance technique. For instance, some people might invest in limited liability corporations or real estate partnerships that provide tax advantages like deductions for depreciation or tax credits for financing affordable housing. Companies and corporations may employ transfer pricing techniques or tax havens to move earnings to regions with lower tax rates.

Depending on the region and the particular tax rules and regulations in existence, there are numerous ways to avoid payment of taxes, i.e., tax avoidance strategies. Common tactics for evading taxes include:

- Deductions and Credits: Utilizing deductions and credits is one of the most popular strategies for individuals and corporations to lower their tax obligations. For instance, although firms may be able to write off expenses for R&D or investments in renewable energy, people may be entitled to write off charitable contributions or mortgage interest payments.

- **Tax-Advantaged Accounts:** People can make contributions to tax-advantaged funds to lower their tax burden and save for their retirement years, such as 401(k) plans or individual retirement accounts (IRAs). Corporations may also establish retirement programs for workers that provide tax advantages, such as a Simplified Employee Pension (SEP) plan.
- **Tax Shelters:** Investments or statutory arrangements known as "tax shelters" enable taxpayers to lower their tax liability or postpone paying taxes. For instance, some people might invest in limited liability corporations or real estate partnerships that provide tax advantages like depreciation deductions or tax credits for financing affordable housing. Corporations may employ transfer pricing techniques or tax havens to move earnings to regions with lower tax rates
- **Incorporation:** By incorporating, companies can decrease their tax obligations in a jurisdiction with lower tax rates. For instance, some companies might establish their headquarters in a nation with a tax regime based on geographical aspects, i.e., a territorial tax structure, which only levies taxes on income derived domestically.
- **Scheduling of Income and Expenses:** Individuals as well as companies have the option of timing their income and expense reporting to lower their tax obligations. People could, for instance, expedite expenses to the present year or delay money till the following year. To lower their taxable income, businesses can accelerate expenses or postpone the recognition of income until the end of the tax year.

Despite being legal, tax evasion is still debatable. Some claim that it contributes to income inequality by allowing wealthy people and businesses to pay less in taxes than they should. Some contend that tax avoidance can lessen the tax burden on both individuals and enterprises, encourage investment, and promote economic development. Even though it is allowed, tax avoidance can be contentious and may come under tax authorities' scrutiny. Following are some instances of tax evasion methods that have received criticism or attracted litigation:

- **Offshore Tax Havens:** To avoid paying taxes in their home nations, some people and companies have exploited offshore tax havens. These tax havens are popular with people trying to lower their tax obligations because they frequently have stringent confidential banking regulations as well as low rates of taxation.

- **Transfer Pricing:** To move profits from high-tax jurisdictions to low-tax jurisdictions, certain multinational firms employ transfer pricing tactics. To lower the amount of taxable income in a country with high tax rates, a corporation can, for instance, charge a subsidiary in a high-tax jurisdiction a greater price for goods or services than it does for a subsidiary in a low-tax jurisdiction.
- **Trusts and Foundations:** To hold their assets and lower their tax burden, some people may establish trusts or foundations. These arrangements may offer tax advantages, such as postponing capital gains taxes or lowering estate taxes.

Governments all across nations are cracking down on tax evasion techniques and passing laws and rules to restrict their usage. For instance, several nations have put in place "anti-avoidance" regulations that demand taxpayers to identify and defend specific transactions or structures that may be used to evade taxes. The authorities governing taxation may occasionally challenge tax avoidance techniques in court, claiming that they are invalid or that they have been exploited for tax evasion.

Tax Evasion

The concept of "tax evasion" generally refers to any unlawful structure where tax liability is concealed or overlooked, i.e., the taxpayer deliberately pays a lesser tax than the amount that he is required to pay according to the law, through hiding his earnings or information from authorities governing taxation or by omitting to pay the required taxes to the abovementioned authorities within the prescribed time frame.

Inadequate reporting of income, claiming inaccurate discounts or exemptions, concealing assets, or transactions, exploiting offshore tax havens to hide income, and even neglecting to file tax returns are all examples of tax evasion. Thus, the practice of tax evasion refers to the lowering of tax obligations using dishonest or unlawful ways. Tax evasion typically involves a suspected or deliberate purpose of the taxpayer to avoid paying the required taxes. Since the taxation system in India is built on wilful transparency and adherence, the most basic form of tax evasion is simply failing to pay taxes on time as required by law. As it is impossible for tax authorities to thoroughly investigate every person who earns in a country or region, plenty of people end up successfully evading their liability to pay tax. Other such methods of tax evasion entail:

- **Falsely declaring income:** Falsely reporting income to the tax authority during a fiscal year is, undoubtedly, the most widespread method of tax evasion and specifically in our country. For example, a merchant might be allowed to claim that he sold items for Rs. 55 lakhs only in one fiscal year although he sold things worth Rs. 75 lakhs. Similarly, an owner of a piece of land or any other kind of immovable property may lease or rent out that property without disclosing that fact to the respective authorities. In such a fashion, all the rental revenue is kept secret with no tax liability.
- **Fabrication of financial statements:** The tax liability of a person or a corporation may be determined by the financial transactions that occurred throughout the fiscal year being evaluated. The tax obligation may be substantially minimized if fictitious financial records or books showing the accounts of the taxpayer are filed, such that the records indicate earnings that are lower than what was obtained.
- **Filing of false tax returns:** Falsifying data or distorting the truth in tax returns submitted to the tax authorities to reduce their tax liability is referred to as filing fake tax returns.
- **Smuggling:** When certain goods and/ or services cross any of the national or state lines, specific taxes or fees are imposed on them. The overall market prices of the commodities frequently result in a sharp and considerable increase due to these charges. Smuggling products into the required territory to avoid payment of taxes on them thereby becomes a profitable method of transportation.
- **Making use of fictitious documents to claim exemption:** Intending to allow some groups or members of a particular type some economic perks or autonomy, the government frequently grants exemptions or benefits to those groups or individuals. Senior citizens, underdeveloped communities, etc. may fall under this umbrella. Nevertheless, individuals that aren't eligible for these benefits or tax exemptions frequently fabricate paperwork to support their claims, which is essentially a method of tax evasion.

The aforementioned methods of tax evasion are not completely exhaustive and serve only as an example of typical tax evasion methods. Despite the numerous methods by which taxes can be avoided, one of the most distinguishing characteristics of tax evasion is that those caught engaging in it incur sanctions in form of penalties. The gravity of the violation and the local

tax regulations are ought to have an impact on the particular penalty. Penalties for tax evasion include the following:

- **Payment of Fines:** Tax evaders may be subject to paying fines, which might be significant. These fines could be a set sum for each infraction or a proportion of the taxes that are to be paid.
- **Interest Charges:** For the time that the taxes have not been paid, certain interest charges may be imposed on the total amount payable.
- **Penalties of Civil Nature:** Individuals who fail to disclose their accurate income or make unlawful claims for exemptions or benefits may be subject to civil fines. A proportion of the unpaid taxes or inflated exclusions may be used to calculate the penalty.
- **Penalties of Criminal Nature:** Tax evasion can also lead to criminal charges, resulting in significantly hefty fines and jail time. Taxpayers who intentionally and knowingly evade taxes often face consequences of criminal nature.
- **Forfeiture of Assets:** For the purpose of collecting the taxes payable, respective officials might confiscate the assets or property of individuals charged with tax evasion.
- **Revocation of License:** Tax evaders may have their professional licenses or commercial permits of corporations revoked by tax authorities, which will stop them from running their enterprises.
- **Impact on Public Image:** Tax evasion can result in bad press, which might cause harm the reputations of persons or corporations and limit their capacity to do business operations in the long term.

Impact on Social Structure

The social infrastructure can be significantly impacted by tax avoidance and evasion methods in a number of ways, which would include:

1. **Income Inequality:** Tax evasion and avoidance committed by the individuals and businesses substantially lowers the amount of income that the government receives through collection of taxes. The sum allocated for social programmes and public

amenities like healthcare, education, and infrastructure may diminish as a result of this loss in revenue. However, people that already possess the status of being wealthy, possess the access to resources and are knowledgeable enough to take advantage of tax loopholes, generally stand to gain from practises like tax evasion and avoidance. As a result, economic inequality may worsen as the wealthy continue to accumulate wealth whereas the poor suffer with a lack of resources and access to social services.

Furthermore, the decrease in tax revenue brought on by tax avoidance and evasion may result in higher taxes for those who are constantly struggling economically, such as the middle class and the working people belonging to the poorer sections of the society. This may result in an unfair tax structure, where people with lower earnings pay a disproportionate amount of taxes. In general, tax avoidance and evasion strategies can exacerbate income inequality by decreasing tax revenue, favouring the wealthiest, and raising taxes on the less privileged sections of the society.

2. **Government Revenue:** Tax avoidance and evasion tactics can have a big impact on government revenue, which refers to the aggregate income of money that the government and the affiliated agencies receive from all sources combined, including the revenue generated by collection of taxes. Tax evasion and avoidance by people and businesses lowers the amount of tax revenue that the government can collect, which can have detrimental effects on public services and the economy of the nation as a whole. Tax avoidance may theoretically be lawful, but it can certainly have a big impact on tax revenue. Both at the individual and corporate levels, tax evasion and avoidance have an impact on government revenue. Tax evasion by people or businesses lowers the amount of money the government can bring in, which can result in budget gaps and a lack of funding for crucial services like infrastructure, healthcare, and education. Moreover, this may lead to greater taxes for those who do pay their taxes on time, which may feel unjust and lead to a fall in social trust.

Tax avoidance and evasion at the corporate level can overall have a considerable influence on the economy. Governments are unable to collect as much money when huge multinational corporations move profits to low-tax jurisdictions or employ sophisticated accounting strategies to lower their tax obligations. Smaller companies that are not capable of engaging in such methods may suffer as a result due

to corporate tax rates. In general, tax avoidance and evasion tactics can have a major impact on government revenue, resulting in budget gaps and jeopardising the ability of governments to deliver necessary public services.

3. **Social Trust:** Social trust, or the degree of confidence and faith that individuals have in their fellow citizens and organizations, can be significantly impacted by tax avoidance and evasion methods. The social contract that supports the tax system is effectively broken when people and businesses participate in tax evasion and avoidance. They end up not providing their fair share of contributions to the common good, and this can reduce social trust by making those who are duly paying their taxes feel unfairly treated and resentful. Moreover, tax avoidance and evasion can erode confidence in organizations, notably the judicial and governmental systems.

People may eventually start to doubt the validity of the established system if they believe that the government is not doing enough to implement tax rules and penalize tax evaders. Such people may grow more sceptical and withdraw from democratic life as a consequence, which can create a damaging trend of eroding trust. Additionally, the use of tax havens and other offshore institutions to evade taxes can give the appearance of secrecy and illegal behaviour, further undermining faith in the financial system and the reliability of corporate mechanisms.

4. **Rule of Law:** The rule of law in society can be significantly impacted by tax avoidance and evasion techniques. By engaging in these actions, people and businesses are actually breaching the law and weakening the authority of the judicial system. Tax avoidance is the use of legal means to reduce or completely eliminate a tax responsibility, whereas tax evasion is the deliberate failure to pay taxes that are due. Even while tax evasion may be legal, it can nevertheless be considered unethical and a breach of the rule of law. Tax avoidance and evasion by people and businesses can undermine societal standards and undermine confidence in the justice system.

Especially amongst those who are unable to partake in these rituals owing to lack of means or understanding, it can also foster a sentiment of inequity and injustice. Additionally, the prominence of tax avoidance and evasion can undermine the legitimacy of the government and its capacity to uphold the law. As a result, there may be a weakening of the rule of law and an impression that some people and businesses

are exempted from the law. In general, tax avoidance and evasion techniques can have a big impact on the rule of law because they undermine the authority of the legal system, undermine societal norms, and foster a sense of unfairness and injustice.

5. **Corruption:** Tax avoidance and evasion strategies can have a big impact on corruption in the societal framework. When people and businesses use such tactics, they are essentially evading paying their fair share of taxes, which can result in a reduction in tax revenue for the government. Government officials looking for alternate sources of money may be encouraged to engage in corrupt activities like bribery and extortion as a result of this loss of revenue. Tax avoidance and evasion can also foster a mentality of disobedience, which can encourage other types of corruption. People and businesses who are willing to violate tax regulations may also be inclined to commit other crimes including fraud, embezzlement, and money laundering, etc.

Tax avoidance and evasion can also foster a sense of injustice and inequity in society. The ability of some people and businesses to evade paying taxes can give the impression that the system is biased in their favour. Discontent and distrust may result from such practices, which could inevitably encourage corruption.

Analysis of Current Government Policies

Initiatives taken by the government to deal with tax evasion and tax avoidance have received a number of critiques. The fact that these initiatives frequently target the indicators rather than the underlying reasons of tax non-compliance is one of the key complaints. To prevent tax evasion and avoidance, for instance, governments may impose harsher fines and enforcement mechanisms, but they can fail to address the fundamental causes of why people and organisations participate in these activities. Complex and unclear tax laws, insufficient funding and staffing for tax authorities, and the failure of accountability and transparency in the tax system may all be contributing factors.

Another one of such concerns is that certain persons or communities may not be effectively targeted by government measures. For example, measures to prevent tax evasion and avoidance may unfairly harm small firms or low-income people who might lack the means or expertise to understand and comply with intricate and complex tax regulations. Furthermore, some critics

contend that influential forces, such as powerful corporations and affluent people, may advocate for tax breaks and exemptions that favour them at the cost of the general public.

The fact that the penalties for tax evasion and avoidance are not harsh enough to discourage these behaviours is another one of the issues regarding government policies. Tax avoiders and evaders could be willing to take the chance of getting detected and having to pay the fines because they think the advantages could exceed the dangers.

There are also worries that the policies are not implemented strictly enough, allowing tax evaders and avoiders to carry on with no repercussions. This can be as a result of a scarcity of funding, knowledge, or political will to address the problem.

Therefore, while tackling tax evasion and avoidance requires government policy actions, these initiatives must be carefully planned to take into account both the expected objectives and underlying reasons.

Recommendations in Regards to the Policies

- i. Strengthening tax laws and regulations: Establishing stricter tax laws and regulations that exclude any opportunity for misinterpretation or loopholes is suggested as a way to strengthen tax laws and regulations. Governments and the affiliated authorities can also toughen the enforcement measures and enhance the sanctions and penalties for non-compliance. This can be done by providing the tax authorities with more resources and training so they can conduct assessments and inspections that are efficient. Moreover, encouraging responsibility and openness in tax collection methods might improve voluntary tax compliance.
- ii. Simplifying the tax code: Complicated tax rules frequently cause taxpayers' misunderstanding, which results in unintended mistakes and non-compliance. Governments can increase compliance by making the tax legislation simpler and assisting people in better understanding their obligations. A more straightforward tax system may also make it harder to evade and evade tax payments.
- iii. Increasing international cooperation: Enhancing cross-border collaboration is important since tax evasion and avoidance sometimes take advantage of disparities in tax laws and regulations between nations. Governments working together more

internationally can aid in resolving these problems more efficiently. For example, nations can exchange data and information to spot potential instances of tax avoidance and evasion.

- iv. Promoting tax education and awareness: Several taxpayers might not be completely aware of their tax duties or the repercussions of tax evasion and avoidance. Governments can support initiatives that educate the public about taxes and inform them of the advantages of paying their fair share of taxes. Public campaigns, educational initiatives, and taxpayer-focused workshops can all accomplish this aim.
- v. Encouraging voluntary compliance: By offering incentives to taxpayers who voluntarily comply with tax laws and policies, governments can promote voluntary compliance. For example, tax credits or reductions may be offered to taxpayers who file their returns precisely and promptly on time. This may motivate more taxpayers to abide by tax laws and rules, thereby lowering the prevalence of unlawful practices of tax avoidance and evasion.

Conclusion

The problem of tax avoidance and evasion is complicated and varied, and it has a big impact on social fairness, economic disparity, tax revenue, and public trust. Tax avoidance and evasion are not only against the law, but they also violate moral precepts that form the foundation of democratic societies. There remain numerous issues that must be resolved in order to make sure that compliance of regulations laid down for laws of taxation is attained, despite government efforts to stop these practises. In this study, we looked at the ethical and legal ramifications of tax avoidance and evasion on social justice as well as the effect of tax non-compliance on income disparity. In order to tackle these concerns, several policy recommendations have also been put up that include strengthening tax enforcement, enhancing tax transparency, and encouraging international cooperation.

It is obvious that combating tax evasion and avoidance calls for a diverse strategy that includes both governmental initiatives and personal choices. Governments must take the initiative to put in place measures that would discourage non-compliance, and both individuals and enterprises must be accountable for their tax duties. Also, there ought to be a larger effort made to inform

and educate the people about the value of paying taxes as well as its contribution to social justice and economic growth. In conclusion, combating tax avoidance and evasion is essential for advancing a just and fair society. To guarantee that everyone contributes their fair part and participate in order to achieve the common good, governments, corporations, and individuals must work together. We can only create an equal and sustainable future for everybody only through such a massive group effort.

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