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**Perspectives on the Tax Avoidance Culture: Legislative,  
Administrative, and Judicial Ambiguity**

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# Perspectives on the Tax Avoidance Culture: Legislative, Administrative, and Judicial Ambiguity

*THE ROUTLEDGE COMPANION TO TAX AVOIDANCE RESEARCH 26 (Yulia Epifantseva & Nigar Hashimzade eds., 2017)*

*Saint Louis U. Legal Studies Research Paper No. 2017-23*

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## **Abstract**

Henry Ordower discusses the effect that legislating economic incentives through the tax system has on taxpayer behaviour and explores the resulting difficulty in drawing the line between legitimate and objectionable tax avoidance. He argues that while the attempts to separate the two types of tax avoidance – attempts such as enacting general anti-avoidance rules (GAARs) and following general principles of economic substance – may be partially successful, subsidies delivered through the tax system will inherently limit their effect. The lack of clear delineation between legitimate tax planning and objectionable tax avoidance enables an even firmer embedding of “the culture of tax avoidance” into the society. Perspectives on the tax avoidance culture: legislative, administrative, and judicial ambiguity in Yulia Epifantseva (Boston, USA) and Nigar Hashimzade (Durham, UK) editors, *The Routledge Companion To Tax Avoidance Research 26* (2017) (copy of book in fac. pubs case in library in case you get back there).

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