Special Issue

Empirical Tax Research and Application

Message from the Guest Editor

Empirical tax research is on the rise. Tax administrations recognize the advantages of designing their strategies and interventions on the basis of empirically tested theoretical models, and count on evidence-based approaches. However, important current developments such as aggressive tax avoidance by international corporations or the digitalisation and automation of the tax administration are still under-researched. In addition, relatively few theoretical and empirical guidelines exist for tax administrations regarding tools and procedures for interacting with taxpayers, and applied knowledge about methods for evaluating new policy instruments is scarce. The present Special Issue aims to collect theoretical and empirical contributions that open up new research avenues and contribute to the increase of the arsenal of research methods in tax research. Theoretical contributions that review classical methods and develop novel empirical methods of studying the behaviour of taxpayers and authorities are invited. Additionally, contributions addressing topics of current practical relevance are welcome.

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