

# Special Issue

## Taxation and Sustainability

### Message from the Guest Editor

If societies in different countries are to be sustainable, there must be a balance between public revenue and expenditure. Tax revenue is therefore key for ensuring that countries have sufficient funds. Clearly, on a global level, there are great differences between countries, and institutional characteristics may be decisive in their political decisions. So, there are important differences between developed and emerging countries that determine their fiscal policies. In recent years, various organizations, such as OECD, G20 or EU have two main international concerns: (1) tax avoidance, mainly by multinationals in relation to corporate income tax; and (2) environmental taxation, which is considered key to holding back climate change. More details at: [https://www.mdpi.com/journal/sustainability/special\\_issues/Taxation\\_Sustainability](https://www.mdpi.com/journal/sustainability/special_issues/Taxation_Sustainability)

### Guest Editor

Dr. Elena Fernández-Rodríguez

Department of Accounting, University of Oviedo, Av. del Cristo s/n, Oviedo, Spain

### Deadline for manuscript submissions

closed (30 April 2021)



## Sustainability

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*Sustainability*  
Editorial Office  
MDPI, Grosspeteranlage 5  
4052 Basel, Switzerland  
Tel: +41 61 683 77 34  
[sustainability@mdpi.com](mailto:sustainability@mdpi.com)

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Prof. Dr. Marc A. Rosen

Faculty of Engineering and Applied Science, University of Ontario  
Institute of Technology, Oshawa, ON L1G 0C5, Canada

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