

# eJournal of Tax Research

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**Abstract**

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**3. PAY A FAIR SHARE OF TAX AND ACT AS A GOOD CORPORATE CITIZEN ¶**

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Vjg" eqphwukqp" dgvyggp" vcz" vjcv" ku" k o rqugf" d{" uvcwvvg" cpf" uq o g" k o r t g e k u g" o q t c n" k o r g t c v k x g" j c u" k o r q t v c p v" e q p u g s w g p e g u" h q t" v j g" o c p p g t" k p" y j k e j" v j g" o g f k c" c p f" q v j g t u" v t g c v" e q o r c p k g u" k p" t g n e v k q p" v q" v j g k t" v c z" c h h c k t 0 7 9 "" H q t" g z c o r n g." k p" g x k f g p e g" d g h q t g" v j g" W M" R c t n k o g p v o u" R w d n k e" C e e q w p v u" E q o o k v v g g." v j g" e j c k t." O c t i c t g v" J q f i g." k p" c" s w g u v k q p" v q" O c v v" D t k v k p." x k e g / r t g u k f g p v" h q t" I q q i n g" k p e q t r q t c v g f" \* I q q i n g + " k p" p q t v j g t p" c p f" e g p v t c n" G w t q r g." u c k f" o ] y \_ g" c t g" p q v" c e e w u k p i" { q w" q h" d g k p i" k n n g i c n = " y g" c t g" c e e w u k p i" { q w" q h" d g k p i" k o o q t c n o 0 7 : "" Y j c v" J q f i g" c r r g c t u" v q" d g" u c { k p i" k u" v j c v" v j g" W M" y q w n f" n k m g" I q q i n g" v q" r c { " o q t g" v c z" v j c p" v j c v" t g s w k t g f" d { " W M" n c y 0 "" K h" v j k u" k p h g t g p e g" k u" e q t t g e v" v j g p" r q n k v k e k c p u" u w e j" c u" J q f i g" c t g" c u u w o k p i" c p" w p n g i k u n c v g f" g p v k v n g o g p v" q p" v j g" r c t v" q h" v j g" W M" v c z" c w o t" v c v n " r

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Jgctf"dgnkgxgu"rc{kpi"chckt"ujctg"qh"vcz"cpf"EUT"fkuvqtu"cmqecvkvxg"ghhkekgpe{<sup>086m</sup>

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Kv"ku"cr"rqukv"vq"eqpenwfg"vjku"ugevkqp"d{"tghgttkpi"vq"y"jcv"Ukt"Cpvjqp{"Ocuqp"uc{u"qp" vjku"vqrke<"cu"c"vczrc{gt"ecp"v"dg"gzrgevgf"vq"rc{"vcz"y"jgp"kv"ku"pqv"i"i" tg w "

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lwuvkh{"uwej"cp"cr rtqcej0"Cu"Rkeekqvwq"uvcvgu<

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Dtqc f"cpf" xc iw g" fg hkp vk qpu" qpn{ " o cm g" cp" cntgc f{ " eq o r ng z" ctgc" qh" nc y" gxgp" o qtg" fkhkewv0"

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OeDctpgv"uc{u<ðC"vcz" rncppkpi" fgxkeg" o c{ "hckn"kp"eqwtv" ykvj qwv" dgkpi" dtcpfgf" c"vcz" htcwf0"kv"ku"cp"guugpvkcn"gn g o gpv" ð "cpf"cwvtcevkqp" ð "qh"etgcvkxg"eq o rnkcepeg"vjcv"kv"ecp" enck o "vq" dg" ÷pqv" knng i cnø."vq" dg" swkv g" fkuvkpev"htq o " pqp/eq o rnkcepeg0:<sup>10</sup>" Cxqkfcpeg"ku" pgkvjgt" etk o kpcn" pqt" eq o rnkcepeg=" kv" hcnu" dg v y ggp" vjg" v y q0" Vjg" cpvk/cxqkfcpeg" twngu" rtqxf g"vjcv"kh"vjg"etkvgtkc"vjg{ "rtguetkdg"ctg" o gv."egtckp"eqpugswgegu"hqnnq y 0"

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JV\_jg"vczrc{gtøu"qpn{ "ng i kvk o cvg"gzrgevcvkqp"ku." rtk o c" hcekg."vjcv" jg" y knn" dg" vczgf"ceeqtfkpi"vq"uvcvvvg."pqv" í "c" y tqpi" xkg y"qh" vjg"nc y" í "Y j{ "vjgp" ujqwnf" vjg"gzrgevcvkqpu"qh" vjg"vcz kpi" cwvjqt kv{ " dg" tngxcpv" vq" fktgevtuø" dgjcxkqwt."vq"vjg"rqp v" y jgtg"vjg"fkucrrqkp v o gpv"qh"uwej"gzrgevcvkqpu" oki jv" dg"tg i ctfgf"cu"ikxkpi"tkug"vq"uq o g"mkpf"qh"ucpevkqpA<sup>323</sup>"

Htcugtøu" xkg y" crrgetu" vq" dg" c" eqttgev" tghngevkqp" qh" j q y" fktgevtu" ujqwnf" crrtqcej" fgekukqpu"tgnckpi"vq"vcz0"Vczrc{gtu"ujqwnf"pqv"jcxg"vq"rc{ " o qtg"vcz"vjcp"ku"rtqxf g f" d{ "nc y"vq"eq o rn{ " ykvj" y jcv" o c{ " dg"cp"k o r t q r g t" f g o c p f" q t" c p" k p e q t t g e v" x k g y" q h" v j g" n c y" d{ " v j g" t g i w n c v q t" w p n g u u" k v" k u" k p" v j g" k p v g t g u v u" q h" v j g" e q t r q t c v k q p" v q" f q" u q 0"

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cxqkfcp eg." y jgtg"vcz" rqukvkqpu" vtcpukv"vq" dgeq o g" o qtg" : j k i j n {" eqpvguvc dng ø 0"  
Enkppvu." c f x k u g t u" c p f" v j g" t g i w n c v q t" o c {" j c x g" x g t {" f k h h g t g p v" x k g y u" q p" y j g t g"  
v j c v" n k p g" k u 0<sup>324</sup>"

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y j g v j g t" v j g" d q w p f c t {" v q" c x q k f c p e g" j c u" d g g p" e t q u u g f 0" " C" e q p v g u v c d n g" c t t c p i g o g p v" o c {"  
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E q o o k u u k q p g t" u g g m u" v q" o c z k o k u g" v j g" e q n n g e v k q p" q h" t g x g p w g 0" " J c o k n v q p" p q v g u" v j c v" k p"  
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n g i k u n c v k q p." v j g" C V Q" y k n n" e j q q u g" c p" k p v g t r t g v c v k q p" v j c v" n q y g t u" v c z r c { g t" e q o r n k c p e g"  
e q u v u 0<sup>325</sup>" " V j k u" k p v k o c v g u" v j c v" c" e q t t g e v" x k g y" q h" v j g" n c y" o c {" p q v" c n y c { u" d g" v j g" c r r t q c e j"  
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u k i p r q u v" v q" k v ø 0<sup>326</sup>" " C p" c p u y g t" o c {" y g n n" f g r g p f" q p" y j k e j" h c e v" q t" h c e v u" v j g" e q w t v"  
e q p u k f g t u" v q" f q o k p e v g" c" r e t v k e w n c t" o c v t k z" q h" h c e v u 0<sup>327</sup>" " C u" v j g" R t k x {" E q w p e k n" k p" P e t e r s o n"  
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y j k e j" e q p u k v w v g" v c z" c x q k f c p e g" c u" r t q r g t n {" w p f g t u v q q f" f q" u q ø 0<sup>328</sup>" " V j k u" r t k p e k r n g" k u" q h"  
c r r n k e c v k q p" v q" C w u v t c n k 0

Vjg" xkgyu" qh" Htcugt" cpf" vjg" Rtkx{" Eqwpekn"kp" 2 ¶ 1 ~~h d v g~~ P e r s o n" ctg" ceewtcvg"  
gzrqukvkqpu" qh" vjg" rtq dng o" hceg f" y jgp" eqpukfgtkpi" vjg" fkuvkpevkqp" dgvyggp" vcz"  
rncppkpi" \* y j g v j g t" k v" k u" c i i t g u u k x g" q t" q v j g t y k u g + " c p f" c x q k f c p e g 0" " U k p e g" v j g" f g e k u k q p" k p"  
S p o t l e s s." k v" j c u" d g g p" c e e g r v g f" v j c v" v c z r c { g t u" e c p" c t t c p i g" v j g k t" c h h c k t u" v q" o k p k o k u g" v j g"  
g z v g p v" q h" v j g k t" v c z" q d n k i c v k q p u." r t q x k f g f" v j g k t" c e v k q p u" f q" p q v" d t k p i" v j g o" y k v j k p" v j g"  
c o d k v" q h" v j g" c p v k / c x q k f c p e g" t w n g u 0<sup>329</sup>" "

Gxgp" kh" c" vcz" okvickvqp" uejgog" ku" kpecrcdng" qh" uweeguuhwn" ejcnnpig" d{" vjg"  
Eq o o k u u k q p g t." v j g" t g f w e v k q p" k p" v c z" o w u v" d g" i t g c v g t" v j c p" v j g" f k t g e v" c p f" k p f k t g e v" e q u v u"  
q h" k o r n g o g p v k p i" v j g" u e j g o g 0" " V j g u g" e q u v u" k p e n w f g" c p {" r q v g p v k c n" e q u v u" q h" n k v i c v k q p" y k v j"  
v j g" C V Q." r q u u k d n g" t g r w w c v k q p c n" f c o c i g." r q u u k d n g" e k x k n" q t" e t k o k p c n" r g p c n v k g u" c p f" y j c v"  
U c t v q t k" f g u e t k d g u" c u" : k o r n k e v" v c z g u 0<sup>32</sup>: " " K o r n k e v" v c z g u" g o g t i g" y j g p." c h v g t" j c x k p i"  
o k p k o k u g f" v j g" v c z" t c v g." v j g" t c v g" q h" t g v w t p" q h" k p x g u v o g p v u" k u" n q y g t" v j c p" y q w n f" j c x g" d g g p"  
v j g" e c u g" y k v j" v j g" j k i j g t" v c z" t c v g 0" " V c z" o k v i c v k q p" u j q w n f" p q v" t g f w e g" v j g" p g v" c h v g t / v c z"  
t g v w t p" q h" c" v t c p u c e v k q p 0" "



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glqwtpcn"qh"Vcz"tgugtej"

Rc{kpi"chckt"ujctg"qh"vz'cpf"ciitguukxg"vz"rncppki"

Ciitguukxg"vz"rncppki"uwhtu"htqo"vjg"ucog"rtqngou"Kv"ku"ceqpenwukqp"yjkej"

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