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# The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line

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## Notes

1. Oliver Wendell Holmes Jr, in the case of *Compañia General de Tabacos de Filipinas v. Collector of Internal Revenue*, 1904.
2. The term aggressive tax avoidance is used by revenue officials in the US and UK to describe transactions whose primary or whole purpose is the avoidance

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Facing a fiscal deficit of 8.8 per cent in the current budget, Bolivia is struggling to stave off economic collapse, but endemic tax evasion by local business elites has made the state increasingly reliant on multilateral credits and grants from donor countries.

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