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## Tax evasion and avoidance typologies

[Jeffrey Simser](#) ▾[Journal of Money Laundering Control](#)

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### Abstract

#### Purpose

The purpose of this paper is to explore tax evasion and avoidance typologies with a view to understanding how they work and the implications for those who handle the wealth of others.

#### Design/methodology/approach

American, Canadian and UK cases of tax avoidance and tax evasion are studied.

#### Findings

Structuring transactions to avoid or minimize taxes is highly complex, and thus, fraught with risk, particularly for advisors.

#### Research limitations/implications

Commercial and taxation law in a globalized economy is an ever-changing matter.

#### Practical implications

There is an enormous potential for reputational risk which can bear significant consequences for the unwary financial advisor. Money launderers can hide their assets applying methods similar to those used to evade or avoid taxes.

#### Originality/value

Thousands and thousands of pages documenting tax evasion and avoidance cases have been distilled into an overview paper.

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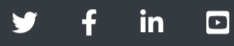
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