



Impact of the Tax Systems, Tax Administration and Administrative Burdens on Sustainable SMEs' Performance

Guest Editor:

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Message from the Guest Editor

Dear Colleagues,

Small and medium enterprises (SMEs) represent one of the main pillars supporting the economy and its sustainability. In comparison with large enterprises, SMEs often face worse performance, reflected in lower profitability, higher staff turnover, lower rate of survival, etc. The main cause of the aforementioned problems arises presumably from a variety of burdens/barriers that SMEs encounter during their operation.

Current research has focused on the economic effects of tax systems on business activities, including their impact on entrepreneurial endeavors. However, few studies have addressed how differences in tax systems, tax administrative (and/or other) burdens, and associated compliance costs influence the entrepreneurial life cycle and/or different aspects of SMEs operations.

Based on these considerations, the purpose of this Special Issue is to enhance our understanding of the influence of different aspects of tax systems, tax administration, and other administrative burdens (including those related to the spread of coronavirus (COVID-19)) on sustainable SMEs performance. Theoretical and empirical papers in all these areas are welcome.





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