

Contents

<i>List of Contributors</i>	7
<i>Meral Fırat</i> COVID-19 Crisis and Fiscal Policies to Strengthen the Healthcare System	11
<i>Şerif Emre Gökçay</i> Evaluation of the Impacts of COVID-19 Pandemic and Pandemic-Related Public Policies on the Labour Force and Entrepreneurship in Turkey	35
<i>Hakkı Sağlam</i> Metropolitan Municipalities with Disaster: Covid-19 Pandemic and Ankara, Bursa, Diyarbakır and Manisa Metropolitan Municipalities Example	67
<i>Burçin Bozdoğanoglu</i> Evaluation of the Effects of Technology Literacy and Digital Financial Literacy on the Investment and Taxation Process in Crypto Assets	95
<i>Ali Erol</i> International Tax Problems	127
<i>Filiz Keskin</i> Current Situation in Turkey in Terms of BEPS Action Plan 13 Regarding Documentation Scheme in Transfer Pricing	145
<i>Erdal Eroglu and Adnan Gerçek</i> Evaluation of Active Participation of NGOs in Decision-Making Processes in Turkey in Terms of Relevant Legislation	163
<i>Fatih Karasaç</i> Financing of Higher Education in the World and Turkey	183

Göksel Karaş

The Relationship between Government Expenditure and Trade
Liberalization in Fragile Five 211

Ayşe Yiğit Şakar

Financial Incentives and Recommendations for Biomass
Energy in Turkey, the USA, Brazil, and China in the Context of
Sustainable Energy 229

İhsan Cemil Demir and Rabia Tuğba Eğmir

The Effect of Tax Wedge on Inflation 249

*Adnan Gerçek, Güneş Çetin Gerger,
Çağatan Taşkın and Feride Bakar Türegün*

Modeling of Taxpayers' Resistance to Revenue Administration:
A Different Approach to Tax Compliance 265

Mehmet Öksüz and Selçuk İpek

Measuring the Fiscal Illusion Trends of Municipalities in
Turkey: An Empirical Study 289

Esra Uygun and Adnan Gerçek

Measuring the Tax Gap in the OECD Countries:
2013–2017 Years 315

Yasemin Arıman

Tax Education for Students in Turkey: The Case of Secondary
School 337

Mehmet Alpertunga Avcı

A Risky Taxwise Gamble: The Higher Revenual Persistence The
Angrier Communal Resistance 357

Zinnur Tunç

A Review on the Legal Character and Consequences of
Recidivism in Tax Criminal Law After Law No. 7338 381

Şahin Yeşilyurt

Prostitution and Taxation: A Historical Perspective 407