



## Taxation and Sustainability

Guest Editor:

**Dr. Elena Fernández-  
Rodríguez**

Department of Accounting,  
University of Oviedo, Av. del  
Cristo s/n, Oviedo, Spain

Deadline for manuscript  
submissions:

**closed (30 April 2021)**

### Message from the Guest Editor

Dear Colleagues,

If societies in different countries are to be sustainable, there must be a balance between public revenue and expenditure. Tax revenue is therefore key for ensuring that countries have sufficient funds. Clearly, on a global level, there are great differences between countries, and institutional characteristics may be decisive in their political decisions. So, there are important differences between developed and emerging countries that determine their fiscal policies. In recent years, various organizations, such as OECD, G20 or EU have two main international concerns: (1) tax avoidance, mainly by multinationals in relation to corporate income tax; and (2) environmental taxation, which is considered key to holding back climate change.

More details at:

[https://www.mdpi.com/journal/sustainability/special\\_issues/Taxation\\_Sustainability](https://www.mdpi.com/journal/sustainability/special_issues/Taxation_Sustainability)





an Open Access Journal by MDPI

## Editor-in-Chief

### **Prof. Dr. Marc A. Rosen**

Faculty of Engineering and  
Applied Science, University of  
Ontario Institute of Technology,  
Oshawa, ON L1G 0C5, Canada

## Message from the Editor-in-Chief

I encourage you to contribute a research or comprehensive review article for consideration for publication in *Sustainability*, an international Open Access journal which provides an advanced forum for research findings in areas related to sustainability and sustainable development. *Sustainability* publishes original research articles, review articles and communications. I am confident you will find the journal contributes to enhancing understanding of sustainability and fostering initiatives and applications of sustainability-based measures and activities.

## Author Benefits

**Open Access:** free for readers, with article processing charges (APC) paid by authors or their institutions.

**High Visibility:** indexed within Scopus, SCIE and SSCI (Web of Science), GEOBASE, GeoRef, Inspec, AGRIS, RePEc, CAPlus / SciFinder, and other databases.

**Journal Rank:** JCR - Q2 (*Environmental Studies*) / CiteScore - Q1 (Geography, Planning and Development)

## Contact Us

---

*Sustainability* Editorial Office  
MDPI, Grosspeteranlage 5  
4052 Basel, Switzerland

Tel: +41 61 683 77 34  
[www.mdpi.com](http://www.mdpi.com)

[mdpi.com/journal/sustainability](http://mdpi.com/journal/sustainability)  
[sustainability@mdpi.com](mailto:sustainability@mdpi.com)  
[X@Sus\\_MDPI](https://twitter.com/Sus_MDPI)