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# **Dimensions Of Tax Design: The Mirrlees Review**

*Does the design  
of a tax matter  
for growth?  
Assembling a  
novel dataset for*

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***30 OECD countries over the 1970-2016 period, this paper examines whether the value added tax (VAT) may have different effects on long-run growth depending on whether it is raised through***

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***the standard rate  
or through C-  
efficiency (a  
measure of the  
departure of the  
VAT from a  
perfectly  
enforced tax  
levied at a single  
rate on all  
consumption).  
Our key findings  
are twofold. First,***

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***for a given total tax revenue, a rise in the VAT, financed by a fall in income taxes, promotes growth only when the VAT is raised through C-efficiency. Second, for a given VAT revenue, a rise in***

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***Cefficiency, offset  
by a fall in the  
standard rate,  
also promotes  
growth. The  
implication is  
thus that in  
OECD countries  
broadening the  
VAT base through  
fewer reduced  
rates and  
exemptions is***

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***more conducive  
to higher long-  
run growth than a  
rise in the  
standard rate.***

***New approach to  
the analysis of tax  
policies***

***This timely book  
brings clarity to  
the debate on the  
new legal  
phenomenon of***

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***environmental  
border tax  
adjustments. It  
will help form a  
better  
understanding of  
the role and  
limits these taxes  
have on  
environmental  
policies in  
combating global  
environmental***

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*challenges, such  
as climate  
change.*

*This study charts  
how a permanent  
income tax was  
enacted into law  
in the USA.  
Although a 3per  
cent tax on  
incomes in excess  
of 800 was  
enacted in 1861,*



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***it was declared  
unconstitutional  
in 1881 and  
remained so for  
32 years. The  
author traces the  
political and legal  
history of the tax  
over half a  
century.***

***Modernizing  
China***

***Costly Returns***

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*The Rich, the  
Poor and the  
Taxes They Pay  
Optimal  
Redistributive  
Taxation  
The Rise of the  
Value-Added Tax  
Asia-Pacific  
Sustainable  
Development  
Journal 2018,  
Issue No. 1*

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***Tax by Design***  
***identifies what***  
***makes a good tax***  
***system for an***  
***open developed***  
***economy in the***  
***21st century and***  
***suggests how the***  
***UK tax system***  
***could be***  
***reformed to***  
***move in that***  
***direction. The***  
***recommendation***

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***s stress the  
importance of  
neutrality and  
transparency in  
tax design. It  
draws on the  
expert evidence  
from the  
commissioned  
chapters and  
commentaries in  
Dimensions of  
Tax Design. It  
also***

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***acknowledges  
the growing  
importance of  
globalised  
markets and  
multinational  
corporations as  
well as the  
challenges  
created by  
changing  
population  
demographics,  
the growth of***

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*new  
technologies,  
and the  
broadened  
objectives of  
policy makers.*

*The  
Commission's  
work was  
directed by:  
Timothy Besley  
Richard Blundell  
Malcolm Gammie  
James Poterba*

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***The  
Commission's  
editorial team:  
Stuart Adam  
Stephen Bond  
Robert Chote  
Paul Johnson  
Gareth Myles  
This is the third  
of three volumes  
containing edited  
versions of  
papers and  
commentaries***

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*presented at*  
*invited*  
*symposium*  
*sessions of the*  
*Tenth World*  
*Congress of the*  
*Econometric*  
*Society, held in*  
*Shanghai in*  
*August 2010. The*  
*papers*  
*summarize and*  
*interpret key*  
*developments in*



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***economics and  
econometrics,  
and they discuss  
future directions  
for a wide variety  
of topics,  
covering both  
theory and  
application.  
Written by the  
leading  
specialists in  
their fields, these  
volumes provide***

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*a unique,  
accessible survey  
of progress on  
the discipline.  
The first volume  
primarily  
addresses  
economic theory,  
with specific  
focuses on  
nonstandard  
markets,  
contracts,  
decision theory,*

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**communication**  
and

**organizations,**  
**epistemics and**  
**calibration, and**  
**patents.**

**Scores of**  
**talented and**  
**dedicated people**  
**serve the**  
**forensic science**  
**community,**  
**performing**  
**vitaly important**

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***work. However, they are often constrained by lack of adequate resources, sound policies, and national support. It is clear that change and advancements, both systematic and scientific, are needed in a number of***

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***forensic science disciplines to ensure the reliability of work, establish enforceable standards, and promote best practices with consistent application.***

***Strengthening Forensic Science in the United***

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**States: A Path  
Forward provides  
a detailed plan  
for addressing  
these needs and  
suggests the  
creation of a new  
government  
entity, the  
National  
Institute of  
Forensic Science,  
to establish and  
enforce**

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***standards within  
the forensic  
science  
community. The  
benefits of  
improving and  
regulating the  
forensic science  
disciplines are  
clear: assisting  
law enforcement  
officials,  
enhancing  
homeland***

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*security, and  
reducing the risk  
of wrongful  
conviction and  
exoneration.  
Strengthening  
Forensic Science  
in the United  
States gives a  
full account of  
what is needed to  
advance the  
forensic science  
disciplines,*



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***including upgrading of systems and organizational structures, better training, widespread adoption of uniform and enforceable best practices, and mandatory certification and accreditation***

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**programs. While  
this book  
provides an  
essential call-to-  
action for  
congress and  
policy makers, it  
also serves as a  
vital tool for law  
enforcement  
agencies,  
criminal  
prosecutors and  
attorneys, and**

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*forensic science*  
*Mirrlees Review*  
*educators.*

*Written primarily  
for graduate  
students and  
researchers, this  
volume is  
intended as a  
textbook and  
research  
monograph,  
connecting  
optimal tax  
theory to tax*

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*policy. It*  
*comments on*  
*some policy*  
*recommendation*  
*s of the Mirrlees*  
*Review, and*  
*builds on the*  
*authors work on*  
*public*  
*economics,*  
*optimal tax*  
*theory,*  
*behavioural*  
*public*

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*economics, and*  
Mirrlees Review  
*income*

*inequality.*

*Schriftenreihe*

*IStR Band 86*

*Divided We*

*Stand Why*

*Inequality Keeps*

*Rising*

*Corporate Tax*

*Law*

*The Taxation of*

*Pensions*

*Revenue*

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***Mobilization in  
Developing  
Countries  
Tenth World  
Congress***

Pension  
benefit rules  
depend on  
individual  
history far  
more than  
taxes do, and

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age plays a  
Mirrlees Review  
much larger  
role in  
pension  
determination  
than in tax  
determination.  
Apart from  
some  
simulation  
studies,  
theoretical

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studies of  
optimal tax  
design  
typically  
contain  
neither a  
mandatory  
pension system  
nor the  
behavioral  
dimensions  
that lie



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behind  
Mirrlees Review  
justifications  
commonly  
offered for  
mandatory  
pensions.  
Conversely,  
optimizing  
models of  
pension design  
typically do  
not include

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annual  
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taxation of  
labor and  
capital  
incomes. After  
spelling out  
this contrast  
and reviewing  
(and  
rejecting)  
zero taxation  
of capital

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income based  
Mirrlees Review  
on the Atkinso  
n-Stiglitz and  
Chamley-Judd  
results, this  
article raises  
the issue of  
tax-favored  
retirement  
savings, a  
topic where  
the two

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subjects come together.

Keywords:

pension,

income tax,

social

security. JEL

Classification

s: H21, H24,

H55.

The author

examines the

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role of  
Mirrlees Review

optimal tax  
analysis in  
informing and  
influencing  
tax policy  
design.

Aunt Possum  
receives an  
unexpected  
Halloween  
visit from the

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pumpkin man.  
Mirrlees Review

A

comprehensive  
and  
comparative  
analysis of  
corporate tax  
systems,  
focusing on  
structural  
defects and  
how they are

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addressed in  
Mirrlees Review  
practice.

Bringing the  
World Wide Web  
to Its Full  
Potential  
Investing in  
Soft  
Infrastructure  
The Burdens of  
the U.S. Tax  
System

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A Source Book  
Mirrlees Review  
of Design  
Reference  
Standards  
Advances in  
Economics and  
Econometrics:  
Volume 3,  
Econometrics  
Strengthening  
Forensic  
Science in the



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United States  
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*The core of the book consists of a selection of papers presented at an international workshop where researchers from a variety of fields and countries discussed the connections between inherited wealth, justice and*

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*equality. The volume is complemented by a few other papers commissioned by the editors. The contributions cover historical, political, philosophical, sociological and economic aspects. China is at a critical juncture in*

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*its economic transformation as it tries to rebalance what is generally seen as an exhausted growth model. A unifying theme across the reforms that will deliver this transformation is that it can no longer be achieved*

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*by raising the amount of physical investment and government direction of resource allocation. Instead China is building a new set of policy frameworks that will allow markets to function more effectively—not*

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*unfettered markets,  
but markets that  
work efficiently, in  
line with broad  
social and other  
policy goals, and in  
a sustainable way.  
Hence, China is  
now building a new  
soft infrastructure,  
that is, the  
institutional  
plumbing that*

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*underpins and  
guides the  
functioning of  
markets as the key  
organizing  
principle toward  
achieving sustained  
economic and  
social progress.  
Against this  
background, this  
volume provides  
policymakers,*

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Tax Design: The  
*academics, and the  
public with  
valuable  
information about  
policies and  
institutions in  
China today. It also  
looks at the road  
ahead and key  
principles that can  
help China in  
navigating it. The  
book focuses on*

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issues crucial in the  
Mirrlees Review  
country's  
transformation,  
such as tax policy  
and administration,  
social security,  
state-owned  
enterprise reform,  
medium-term  
expenditure  
frameworks, the  
role of local  
government



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*finances, capital  
account  
liberalization, and  
renminbi  
internationalization  
. As China moves  
toward a more  
price-based  
allocation of  
resources,  
strengthening  
monetary policy  
frameworks and*

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*financial sector  
regulation will be  
particularly  
important in  
channeling  
resources to the  
most productive  
sectors and  
minimizing the  
risks of financial  
sector stress. Also,  
upgrading  
statistical*

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*frameworks will be critical for macroeconomic policymaking and investors. Visit : <http://www.elibrary.imf.org/page/modernizing-china>*

*The Review was chaired by Nobel Laureate Professor Sir James Mirrlees of the University of*

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*Cambridge and the  
Chinese University  
of Hong Kong. --  
The goal of the  
Mirrlees Review  
has been to identify  
what makes a good  
tax system for an  
open developed  
economy in the  
21st century and to  
suggest how the  
UK tax system*

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Tax Design: The  
Mirrlees Review  
*could be reformed  
to move in that  
direction. As an  
integral part of the  
Review, this volume  
brings together  
thirteen studies of  
different  
dimensions of tax  
design, plus  
associated  
commentaries.*

*These were*

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Mirrlees Review  
*commissioned from  
IFS researchers  
and other  
international  
experts, to be of  
interest and value  
in their own right,  
as well as to  
provide inspiration  
for the final report  
of the Review,  
which is published  
as a separate*

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Tax Design: The  
*volume, Tax by  
Design. The*

*Commission's work  
was directed by:*

*Tim Besley Richard  
Blundell Malcolm  
Gammie James  
Poterba The*

*Commission's  
editorial team:*

*Stuart Adam  
Stephen Bond  
Robert Chote Paul*

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Johnson Gareth  
Myles

*Inherited Wealth,  
Justice and Equality  
Structure, Policy  
and Practice  
Intrinsic and  
Extrinsic Effects on  
Behavioral Tax  
Biases in Risky  
Investment  
Decisions  
Basic Designs in*



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Multiple Sizes and  
Gauges

*Human Dimension  
& Interior Space*

*Why Inequality  
Keeps Rising*

***Theoretical  
and policy  
perspectives  
on the  
taxation of  
pension,***

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Tax Design: The  
*viewed in an  
Mirrlees Review  
international  
context.*

*Policy makers  
and academic  
researchers  
have been  
preoccupied in  
recent decades  
with the  
design of  
pension*

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***schemes and  
effective  
pension system  
reform.***

***Relatively  
little  
attention has  
been given to  
the taxation  
of pensions  
and, more  
broadly, the***

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*provision of  
retirement  
income. In  
this book,  
experts from a  
range of  
countries  
explore the in  
terconnection.  
Their  
contributions  
are especially*

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*timely, given*  
Mirrlees Review  
*recent*  
*demographic*  
*and political*  
*developments*  
*including*  
*population*  
*aging that*  
*lengthens the*  
*time between*  
*contribution*  
*payment and*

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*benefit*  
*receipt, the*  
*mobility of*  
*capital and*  
*labor brought*  
*about by*  
*globalization,*  
*and the*  
*complexity of*  
*pension*  
*taxation*  
*within and*

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*between*  
Mirrlees Review  
*countries. In*  
*shedding light*  
*on these*  
*issues, the*  
*chapters*  
*document the*  
*various forms*  
*of taxation of*  
*pension*  
*systems; use*  
*economic*

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***theory to explain both qualitative and quantitative observations; and consider whether the observed interaction of taxation and pensions is***



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*efficient.*  
Mirrlees Review

*Theoretical  
overviews are  
followed by  
rigorous  
analyses of  
pension  
taxation in  
specific  
countries,  
including  
Denmark,*

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**Sweden,  
Portugal,  
Australia,  
Germany, the  
United  
Kingdom, and  
the United  
States.**

**Contributors  
Torben M.  
Andersen,  
Spencer**

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**Gary Burtless,**  
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**Helmuth**  
**Cremer, Carl**  
**Emmerson,**  
**Csaba Feher,**

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**Bernd Genser,**  
**Robert**

**Holzmann, Paul**  
**Johnson, Alain**  
**Jousten,**  
**Christian**  
**Keuschnigg,**  
**Eric Koepcke,**  
**George Kudrna,**  
**Jukka Lassila,**  
**Luca**  
**Micheletto,**

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**Pierre  
Pestieau, John  
Piggott,  
Christopher  
Quinn, Tarmo  
Valkonen, Alan  
Woodland**

***In a variety  
of recent  
papers, it is  
shown that  
individuals do***

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***not take taxes  
correctly into  
account, which  
results in  
distorted or  
unexpected  
investment  
behavior. We  
shed further  
light on the  
discussion of  
such***

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*behavioral tax  
perception  
biases by  
analyzing  
intrinsic and  
extrinsic  
effects on  
decision  
behavior. We  
study two  
dimensions:  
(1) the*

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***influence of  
emotions and  
cognition  
(individual  
dimension,  
intrinsic  
effects) and  
(2) the  
influence of  
available tax  
information by  
varying tax***



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**complexity and  
salience (tax  
system  
dimension,  
extrinsic  
effects). In  
our laboratory  
experiment, we  
construct the  
payoff  
structure such  
that the**

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***subjects are confronted with exactly the same choices in net terms in a situation with or without a capital gains tax. This design allows us to identify***

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***pure tax perception biases. We show that both dimensions are able to explain tax perception biases. In particular, we find evidence that perceived***

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***risk (cognition) is lower and consequently willingness to take risk is higher with a capital gains tax (with full loss offset provision) than without***

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**taxation.**  
Mirrlees Review  
**Furthermore,**  
**this positive**  
**effect on**  
**risky**  
**investment is**  
**higher in a**  
**situation with**  
**a rather low**  
**level of tax**  
**information in**  
**which tax**

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***complexity is  
high and tax  
salience is  
low. In  
addition, we  
are able to  
provide  
evidence that  
the use of  
decision  
heuristics can  
explain the***

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**observed tax  
bias**

**differences  
between our  
information  
treatments. In  
particular, we  
find a  
negative  
relationship  
between the  
information**

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**level and the  
use of  
heuristics.  
The Major  
Developments  
in Tax Policy  
Steadily  
increasing  
globalization  
as well as the  
financial and  
economic**



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*crisis have  
brought major  
challenges for  
states in  
ensuring  
budgetary  
consolidation  
while  
maintaining  
sustainable  
economic  
growth. These*

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***developments  
have not only  
influenced  
political and  
economic  
discussions in  
the 21st  
century, but  
also raise new  
questions on  
the role of  
taxation in***

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***the economic  
policy  
environment.  
National  
taxation  
systems  
worldwide are  
subject to  
significant  
changes and it  
is assumed  
that they will***

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***develop in a  
more co-  
operative way  
in the near  
future. This  
book aims at  
identifying  
the major  
developments  
in tax policy  
in the 21st  
century on a***

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*national as  
well as on an  
international  
level and  
gives an in-  
depth analysis  
of the  
challenges and  
risks, but  
also of the  
opportunities  
connected to*

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***these  
developments.***

***It covers  
numerous and  
discrete  
issues ranging  
from  
challenges in  
the VAT/GST  
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comparison of  
the national  
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the relevant  
fields,  
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response to policy changes is one of the most investigated topics in empirical labor and public economics. Do people reduce their working hours if governments decide to raise taxes? Might they even withdraw completely from the labor

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market? Labor supply estimations are extensively used for various policy analyses and economic research. Labor supply elasticities are key information when evaluating tax-benefit policy reforms and their effect on tax revenue,

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Selection of essays focusing on the questions of taxation, income maintenance and social security. The emphasis is on the analysis of policy alternatives to improve the tax/transfer system, and in particular the

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Sweaters  
Taxes and Pensions  
Migration has  
become an  
increasingly  
important  
phenomenon for  
societies,  
especially given its

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highly  
controversial  
political dimension.  
The complexity of  
the migrant  
integration process  
and its many  
varieties present  
challenges to  
policymakers who  
need high-quality  
information on

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economies  
coupled with the  
stagnation of the  
richest economies  
of the world  
implies reform of  
the current  
competition-based  
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regime and the  
adoption of a more

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"inversions"  
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(change in  
corporate  
residence for tax  
purposes); - tax  
consequences  
related to  
individuals who  
receive free or  
subsidized  
education in one  
country and profit

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from it in another; -  
taxing cross-  
border retirement  
income; and -  
migration-related  
aspects of tax  
preferential  
treatment of the  
elderly. With  
particular  
emphasis on the  
effects and

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changing  
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by well known tax  
experts present  
evidence on the

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migration in all its  
facets and  
simulate the  
effects of several  
recently enacted  
and proposed  
changes in tax law  
in European  
countries, the  
United States, and  
other jurisdictions.

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The grounded propositions and recommendations offered in this deeply informed book will allow policymakers to draft tax-residence rules that minimize distortion and promote fairness. The book will also

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be of interest to  
tax law  
practitioners and  
other tax  
specialists,  
migration experts,  
and academics  
investigating one  
of the crucial  
political issues of  
our time.

Standards for the



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design of interior spaces should be based on the measurement of human beings and their perception of space, with special consideration for disabled, elderly, and children  
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seamless sweaters

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that instructions  
can be used as  
springboards for  
creative  
expression,  
including color,  
texture, and  
shaping variations.  
Also included for  
intermediate to  
advanced knitters  
are personal

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design touches,  
detailed charts,  
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possibilities and  
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originality. A key  
reference for  
knitters of all skill  
levels, this is the  
new essential

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knitting resource  
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debate and enrich  
research in the  
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fulfilment of the  
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Pacific

(UNESCAP) that  
builds on the  
success of two  
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the Asia-Pacific  
Development  
Journal (APDJ),  
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1994, and the Asia-

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Pacific Population  
Journal (APPJ),  
since 1986. These  
journals are being  
merged in  
recognition of the  
interconnected  
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nature of  
sustainable  
development.

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volume of  
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*Econometric  
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Exposes the  
myth of the IRS  
efficiency and  
documents the  
shocking hidden  
costs of our  
tax system, and  
shows that over  
and above the*

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*cost of taxes  
the federal tax  
system costs us  
an additional  
sixty-five  
cents for every  
dollar  
collected*

*This book  
explores one of  
the most  
significant  
trends in the*

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global tax

systems by  
asking how,  
within less  
than half a  
century, the  
value-added tax  
(VAT) has risen  
from relative  
obscurity to  
become one of  
the world's

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most dominant  
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revenue

*instruments.  
Despite its  
significance,  
very little is  
known about why  
so many  
countries have  
adopted the VAT  
and, in  
particular, why  
different*



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*countries adopt  
the types of  
VAT that they  
do. The popular  
mythology  
provides that  
the merits of  
the VAT have  
underpinned its  
global spread;  
however, this  
book contends  
that much*

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*scholarship  
confuses the  
question of why  
the VAT has  
risen to  
dominance with  
the issue of  
what makes a  
good VAT. This  
book combines  
policy and  
legal analysis  
to propose a*

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*new way of  
understanding  
the rise of  
this important  
revenue  
instrument so  
as to better  
reflect the  
realities of  
the VATs that  
are actually  
implemented.*

*This paper*  
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*addresses two  
fundamental  
issues in  
indirect tax  
design. It  
first revisits  
the case for  
reduced rates  
on items  
especially  
important to  
the poor,  
establishing*

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*conditions  
under which  
even very  
crudely  
targeted  
spending  
measures better  
serve their  
interests. It  
then explores  
the welfare  
costs from  
cascading*

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*taxes, showing that these may actually be lower the wider the set of inputs that are taxed but, more to the point—and contrary to the common notion that “a low rate on a broad*

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base" is always  
Mirrlees Review  
good tax

policy—may  
plausibly be  
large even at a  
low nominal tax  
rate and with  
few stages of  
production.

Tax By Design  
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Law in the  
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*Order  
Taxation and  
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Growth in Latin  
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*Caribbean*  
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*Labor Supply*

*and Taxation*

Value-added tax (VAT) is a mainstay of revenue systems in more than 160 countries. Because consumption is a more stable revenue base than other tax bases, VAT is less distorting and hence

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more likely to encourage investment, savings, optimum labor supply decisions, and growth. VAT is not without criticism however, and faces its own specific technical and policy challenges. This book, the first to thoroughly evaluate VAT from a global

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policy perspective  
after over 50 years of  
experience with its  
intricacies, offers  
authoritative  
perspectives on  
VAT's full  
spectrum—from its  
signal successes to  
the subtle ways its  
application can  
undermine revenue  
performance and  
economic neutrality.

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The contributors—leading tax practitioners and academics—examine the key policy issues and topics that are crucially relevant for measuring the success of the tax in the first part of the book, including: revenue generation and revenue efficiency; single rate

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versus multiple rates;  
susceptibility to fraud;  
exemptions and  
exceptions;  
compliance cost for  
businesses; policy  
and compliance gaps  
in revenue collection;  
adjustment rules  
caused by the  
transactional nature of  
the tax; transfer  
pricing issues;  
treatment of

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vouchers; permanent establishments and holding companies; payment of refunds; cross-border digital transactions; and supplies for free or below cost price. The second part offers six country reports—on New Zealand, Japan, China, Colombia, Ethiopia, and India—to demonstrate the

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different ways in which VAT operates in a variety of national economies. Whether a government is contemplating the imposition of a general consumption tax for the first time or new rules for applying an existing one, it is important for policymakers to keep central the aim to

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design a tax that realizes optimal efficiency and causes minimal distortions. This invaluable book serves as an expert guide to VAT policy development in this area. It will be welcomed not only by concerned government officials but also by tax professionals (both



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lawyers and accountants) and academics in tax law. Tax Policy for Inclusive Growth in Latin America and the Caribbean Based on the findings of a commission chaired by James Mirrlees, this volume presents a coherent picture of tax reform whose aim is to

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identify the characteristics of a good tax system for any open developed economy, assess the extent to which the UK tax system conforms to these ideals, and recommend how it might be reformed in that direction.

The Fund has long played a lead role in

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supporting developing countries' efforts to improve their revenue mobilization. This paper draws on that experience to review issues and good practice, and to assess prospects in this key area.

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Environmental  
Protection  
From Optimal Tax

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Theory to Tax Policy  
Environmental Border  
Tax Adjustments and  
International Trade  
Law

Spinning the  
Semantic Web  
A Path Forward  
Communities in  
Action

***In the United  
States, some  
populations  
suffer from far***

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**greater disparities in health than others. Those disparities are caused not only by fundamental differences in health status across segments of the population, but also because of inequities in**

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***factors that impact health status, so-called determinants of health. Only part of an individual's health status depends on his or her behavior and choice; community-wide problems like poverty, unemployment,***

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***poor education,  
inadequate  
housing, poor  
public  
transportation,  
interpersonal  
violence, and  
decaying  
neighborhoods  
also contribute  
to health  
inequities, as  
well as the  
historic and***

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Ongoing  
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***interplay of structures, policies, and norms that shape lives. When these factors are not optimal in a community, it does not mean they are intractable: such inequities can be***



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***mitigated by  
social policies  
that can shape  
health in  
powerful ways.  
Communities in  
Action: Pathways  
to Health Equity  
seeks to  
delineate the  
causes of and  
the solutions to  
health inequities  
in the United***

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***States. This report focuses on what communities can do to promote health equity, what actions are needed by the many and varied stakeholders that are part of communities or support them, as well as the root***

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**causes and structural barriers that need to be overcome. By combining case studies, recent research, and the latest developments in tax compliance into a coherent and holistic framework, the**

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**book aims to  
guide  
policymakers  
and tax  
practitioners in  
their efforts to  
reform tax  
administrations  
and create a  
more equitable  
and robust  
foundation for  
economic  
growth.**

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Tax, 1861-1913***