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Taxation A Very Short Introduction

Taxation: A Very Short Introduction explains the role that taxes play in a modern economy and describes some of the main taxes used by most developed and developing countries. It considers the key issues: the question of where the burden of taxation really lies, how taxation affects the economy, and the effects of tax evasion and tax avoidance.

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In this Very Short Introduction Stephen Smith shows how taxes have real effects on citizens and the economy that tax policy-makers have to balance. Although tax policy will always be a highly political issue, he argues that public decisions about taxation would be improved by a better understanding of the role of taxation, and of the nature and effects of different taxes.

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At 131 pp., Taxation is shorter than most other volumes in the series, yet it packs a lot of information on the design and implementation of tax policies. In very rough terms, taxes are about 1/4 of income in the US, 2/5 in the EU, and 1/3 in the UK.

Taxation: A Very Short Introduction by Stephen Smith

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2. The structure of taxation - Very Short Introductions

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Taxation: A Very Short Introduction | Oxford University Press

Taxation: A Very Short Introduction by Stephen Smith Author:Stephen Smith , Date: April 13, 2018 ,Views: 326 Author:Stephen Smith Language: eng Format: epub ISBN: 9780199683697 Publisher: OUP Oxford Published: 2015-02-09T05:00:00+00:00 Although we often refer to the 'disincentive' effects of income taxes, it will be seen that the effect of ...

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