



## The Elgar Guide to Tax Systems

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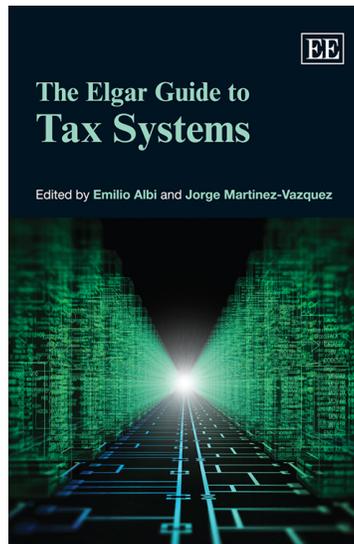
Tax systems have changed considerably in the past three decades. These fundamental changes have been the result of economic globalization, new political stances, and also of developments in public finance thought. The chapters in this volume offer a critical review of those changes from the perspectives of tax theory, policy and tax administration practice, and the political economy of taxation. The authors also consider what sort of reforms are worth undertaking in tax policy design, tax administration and enforcement, and the assignment of sub-national taxes.

'The book discusses many of the issues facing tax systems and attempts to reform them, and it will be of considerable value both to policymakers and to students of taxation policy.'

– Citizen's Income

'If you're a tax specialist, whether lawyer, economist academic, or government policymaker, taxation policy, you'll find The Elgar Guide to Tax Systems of considerable value and interest, particularly if your work involves cross-border or global tax issues. . . Each of the papers is structured in much the same way, with an introduction, conclusion and typically a lengthy bibliography at the end for further reading and research. And there is a detailed index at the back, plus a really useful list of abbreviations to facilitate ease of use. As taxation policy can be crucial to political survival in so many instances, this book of collective wisdom, we've no doubt, will soon become a valued addition to the well stocked tax specialist's library.'

– Phillip Taylor MBE and Elizabeth Taylor, The Barrister Magazine



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