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The Political Economy of Tax Reform

Thicatoshi Ito and Anne O. Krueger

Political Economy Of Tax Reform

Gerrit B. Koester

Political Economy Of Tax Reform:

The Political Economy of Tax Reform Takatoshi Ito, Anne O. Krueger, 2007-12-01 The rapid emergence of East Asia as an important geopolitical economic entity has been one of the most visible and striking changes in the international economy in recent years With that emergence has come an increased need for understanding the problems of interdependence As a step toward meeting this need the National Bureau of Economic Research joined with the Korea Development Institute to sponsor this volume which focuses on the complexities of tax reform in a global economy Experts from Taiwan Korea the Philippines Japan and Thailand as well as the United States Canada and Israel examine the major tax programs of the 1980s and their domestic and international economic effects The analyses reveal similarities between the United States and countries in East Asia in political constraints on policy making and taken together they show how growing interdependence interacts with domestic economic and political concerns to affect issues as politically vital as tax reform Economists policymakers and members of the business community will benefit from these studies The Political Economy of Taxation Paola Profeta, Simona Scabrosetti, 2010-01-01 Providing light to a subject that is not often enough discussed The Political Economy of Taxation is packed cover to cover with thoughtful information and a core addition to any international economic studies collection The Midwest Book Review Paola Profeta and Simona Scabrosetti have provided us with a novel comparative analysis of the tax systems in Asia Latin America and the new EU countries Anyone who wants to know how contemporary empirical models can be used to study the political economy of the tax mix in developing and transition economies will want to read this book Stanley Winer Carleton University Canada In this original book Paola Profeta and Simona Scabrosetti use data and information on political institutions from developing and new EU member countries to investigate the political economy of taxation How do political institutions influence tax burdens and tax structures They generate highly interesting results I am sure that this innovative book will attract the attention of many experts interested in taxation regardless of the professional field to which they are anchored I expect this book will be cited often Vito Tanzi International Institute of Public Finance US Taxation is a major issue in the economic and political spheres This book focuses on a sample of developing countries from Asia and Latin America that experienced an economic and democratic transition during the period 1990 2004 Using a unique dataset the authors show that tax revenue is higher in more democratic regimes consistent with the standard view that democracies have to satisfy the redistributive needs of the electorate They also find that a second relationship between the level of democracy and the composition of taxes mainly direct versus indirect is much harder to predict However a comparison with new EU member states suggests that more mature democracies are associated with higher levels of direct tax This unique book in a relatively under researched subject area will prove essential reading for academics researchers and practitioners focusing on political economy public finance and the economics of taxation The Political Economy of Tax Reforms Gerrit B. Koester, 2009 What determines tax policy What motivations do governments

follow in tax reforms Do voters react to tax reductions and tax increases Based on a new data set of the fiscal effects of tax reforms in Germany from 1964 to 2004 this dissertation offers new insights on the pattern of tax reforms and tests economic hypotheses of tax policy It shows that normative approaches are largely unable to contribute to the explanation of tax reforms in Germany With respect to polity economic theories author Gerrit B Koester finds that divided government matters but in the opposite direction of the gridlock hypothesis tax reforms are larger and more frequent in times of divided government He does not find evidence for partisan politics but for opportunistic behavior of governments However the governments attempts to manipulate re election probabilities by tax reductions before elections largely fail His analyses show that voters react strongly to tax burden changes but take the direction of tax reforms within the whole legislative period and not just in election years into account Dissertation Worlds of Taxation Gisela Huerlimann, W. Elliot Brownlee, Eisaku Ide, 2018-07-27 This book provides a historical understanding of current debates over tax reform and offers a comparative framework for discussing the relationship between fiscal policy and the distribution of income and wealth Topics covered include the evolution of income taxation since World War II the turn toward value added taxation the relationship between tax reform and the construction of welfare states the impact of globalization on tax and fiscal policy the social forces shaping tax consent and the political economy of tax and fiscal reform These topics are covered in case studies that focus on significant episodes in the fiscal history of Denmark Sweden France Greece the United Kingdom Spain Switzerland the United States and Japan The Political Economy of Tax Reform Richard D. Puntillo, The Political Economy of Transnational Tax Reform W. Elliot Brownlee, Eisaku Ide, Yasunori Fukaqai, 2016-04-28 This volume of essays explores the history of the US tax mission to Japan during the occupation following World War II Under General MacArthur economist Carl S Shoup led the mission with the charge of framing a tax system for Japan designed to strengthen democracy and accelerate economic recovery The volume examines the sources conduct and effects of the mission and situates the mission within the history of international financial and fiscal reform The book begins by establishing the context of progressive social investigations of taxation including Shoup's earlier tax missions to France and Cuba It then goes on to explore the Japanese background to the Shoup mission and the process by which American and Japanese tax experts shaped their recommendations The book then assesses and explains the mission s accomplishments in the context of the political economies of the United States and Japan It concludes by analyzing the global implications of the mission which became The Political Economy of Taxation in Latin America Gustavo iconic among international tax reformers Flores-Macias, 2019-06-27 Offers a comprehensive region wide analysis of the politics of taxation in Latin America to make reforms politically palatable and sustainable **Excises and Excesses** Thomas E. Borcherding, 1985 Why Tax Systems Differ Cedric Sandford, 2000 Analysis and comparison of taxation in different countries looking at what tax systems have in common how they differ and trying to explain both the similarities and the diffences The first part concerns tax structures

The second part looks at individual taxes or related groups of taxes The third section deals with some aspects of policy making and tax administation **The Political Economy of Taxation** Alan T. Peacock,Francesco Forte,1981-01-01

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