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Reforming inheritance tax

Reforming The Income Tax System Studies In Tax Policy

Richard Eccleston



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comparative policies of Value Added Taxation VAT in Australia Canada Japan and the United States Taxing Reforms is a fine book well worth reading especially for specialists in the comparative political economy of taxation its richly detailed case studies will make it a fruitful source of comparative hypotheses Isaac W Martin Journal of Economic Literature

Revenue-productive Income Tax Structures and Tax Reforms in Emerging Market Economies Fareed M. A. Hassan,1998

Improving the Tax System amid the Rule-of-Law China Qiao Wang, Weiqun Xi, 2022-01-15 This book discusses China's tax system presenting a comprehensive and systematic research based on a multidisciplinary approach involving economics finance political science sociology law public administration history and econometrics With China moving toward the rule of law this book proposes reforms to the tax laws and the stratified governance with a view to achieving tax neutrality law based taxation tax equality and tax burden stability It focuses on clarifying the implications extension nature and features of a law based tax system as well as the logical relationships between the optimization of the tax system structure modern governance law based tax administration as well as the tax sharing system of tax collection and the rule of tax law It suggests that optimizing the tax structure reforming the tax sharing system improving local taxes and restructuring the tax collection and management system will push China's tax system toward sound design and rule of law This book is intended for scholars specializing in China's tax system and general readers interested in China's economy *Tax Systems and Tax Reforms in Europe* Luigi Bernardi, Paola Profeta, 2004 This impressive book featuring contributions from leading scholars will be of great interest not only to academics but also to those involved in the financial sectors across the world *OECD Tax Policy Studies Taxation and Employment* OECD, 2011-10-12 This publication examines the effects of taxation on employment highlights the resulting policy challenges and discusses the ways governments endeavour to address these challenges

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book outlines how an accelerated move to cleaner energy is a global imperative and one that is especially challenging for emerging economies which often face extreme inequalities unemployment and poverty Contributing authors consider perspectives from the Global North and South to underscore the importance of an energy transition which is both inclusive and fair

Tax Systems and Tax Reforms in New EU Member States Luigi Bernardi, Mark Chandler, Luca Gandullia, 2005-02-03 Building on the work carried out in the 2004 Routledge book *Tax Systems and Tax Reforms in Europe* an international team of contributors now turn their attention to the new EU member states The book compares conditions in the new and potential EU Member states to those in the long standing EU countries Topics covered include A Comparative View of Taxation in the EU and in New Members Tax Policy in EU New Members Tax Policy in New Members under the Stability Pact Tax Administration and the Black Economy As well as investigating countries such as the Czech Republic Estonia and the Baltics Hungary Poland and Slovenia this outstanding book contains a foreword by Vito Tanzi and will be a valuable resource for postgraduates and professionals in the fields of economics politics finance and European studies

The Challenges of Tax Reform in a Global Economy James Alm, Jorge Martinez-Vazquez, Mark Rider, 2005-11-29 This book presents 15 original papers and commentaries by a distinguished group of tax policy and tax administration experts Using international examples they highlight the state of knowledge of tax reform present new thinking about the issue and analyze useful policy options The book's general goal is to examine the current and emerging challenges facing tax reformers and to assess possible directions future reforms are likely to take More specific themes include distributional issues how to tax capital income how to design specific taxes e.g. the income tax the value added tax the property tax how to consider the politics and administrative aspects of tax reform and how to combine the separate insights into comprehensive tax reform

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