

Tax Policy: Theory and Practice in OECD Countries

Ken Messere, Flip de Kam, Christopher Heady

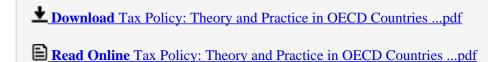


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Tax Policy: Theory and Practice in OECD Countries Ken Messere, Flip de Kam, Christopher Heady This book provides a broad analysis of standard tax policy in OECD countries in the first half of the twentieth century. It identifies broad trends in policy, summarises developments in the theory of tax policy and describes and compares policies actually adopted by various groups of countries. It is invaluable for anyone studying or involved in implementing tax policy. Public finance theory and the complexities of tax administration are kept to a minimum throughout to ensure accessibility.



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