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Why Tax Systems Differ: A Comparative Study of the Political Economy of Taxation

By Cedric Sandford

Fiscal Publications. Paperback. Book Condition: New. Paperback. 224 pages. Dimensions: 9.1in. x 6.1in. x 0.6in. This book analyses and compares taxation in different countries. It looks at what tax systems have in common, how they differ and seeks to explain the similarities and the differences. No attempt is made to confine the analysis on each topic to the same group of countries. Whilst the emphasis is on the larger advanced countries, countries are drawn on from all round the world according to the nature of the topic and the data available. The book seeks to answer questions such as: Why do developing countries rely heavily on indirect taxes Why is income tax the dominant tax in advanced countries Why is the property tax the most widely used tax in local government Why do some countries have more tax expenditures than others Why has VAT become the dominant sales tax world-wide Why do less than half OECD countries have annual wealth taxes Why are there so many differences in the way countries tax corporate income and capital gains What are the keys to success in tax reform And many more. In seeking to answer these questions the author draws on economic...



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