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Oxford University Press, United Kingdom, 1990. Hardback. Book Condition: New. New.. 218 x 146 mm. Language: English . Brand New Book ***** Print on Demand *****.This book provides a comprehensive survey of optimal income tax theory, following the development of research strategy from the basic Mirrlees model through to its refinements, examining how optimal tax rates and the shape of tax schedules are affected by new considerations. Optimal tax theory has an important contribution to make to tax policy formation, and has become especially pertinent in recent years with the renewal of controversy over whether progressive income tax is in fact desirable or not. The author not only covers the historical background and modern formulations of the theory, but extends his discussion to consider the most important extensions of the model and the interrelation of income tax with other instruments of tax and expenditure policy.



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