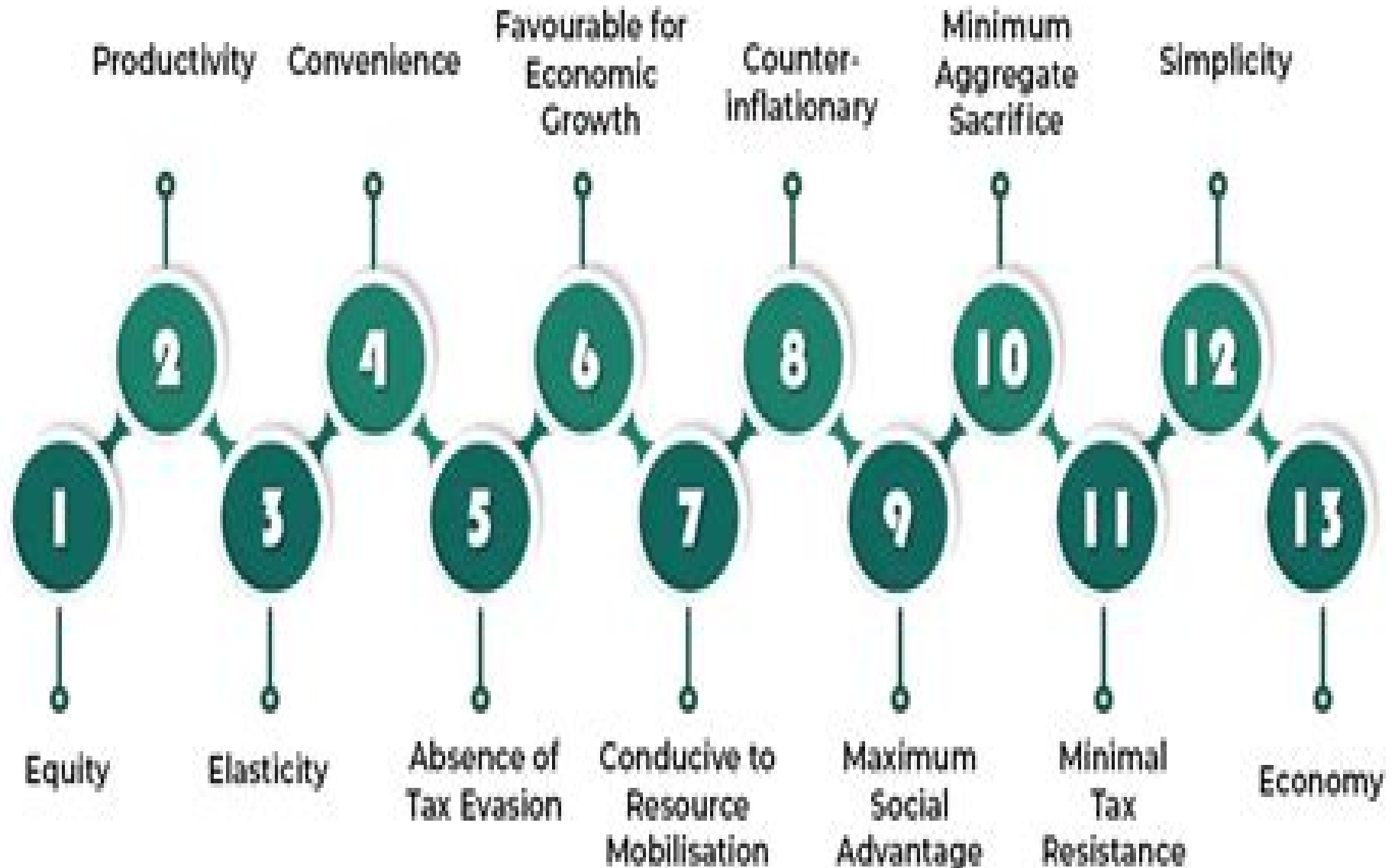


Characteristics of a Good Tax System



Good Taxes Good Taxes

Christiana HJI Panayi



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Is Tax Amnesty a Good Tax Policy? Hari S. Luitel, 2014-08-20 Is a tax amnesty a good tax policy To address this question this book examines whether a typical state tax amnesty is likely to generate substantial short term tax revenues without a corresponding significant negative effect on long run tax compliance Although U S states have several motivations for implementing tax amnesties the underlying objective boils down to raising tax revenues either through the taxes collected immediately or through additions of new tax payers to the tax rolls and through an enlarged tax base Are state tax amnesties successful in achieving this basic objective i e bringing revenues to the state treasury that would not otherwise be collected This book revisits this critical question given the significant fiscal crisis that many state governments have confronted since the turn of the twenty first century Understanding the tax reform debate background, criteria, & questions ,2005

Economics of Public Finance ,1984 **Government Is Good** Douglas J. Amy, 2011 Why a book defending government Because for decades right wing forces in this country have engaged in a relentless and irresponsible campaign of vicious government bashing Conservatives and libertarians have demonized government attacked basic safety net programs like Medicare and undermined vital regulations that protect consumers investors workers and the environment This book takes on this anti government movement and shows that most of its criticisms of this institution are highly exaggerated misleading or just plain wrong In reality American government despite its flaws plays a valuable and indispensable role in promoting the public good Most government programs are working well and are actually improving the lives of Americans in innumerable ways Democratic government is a vital tool for making our world a better place and if we want an America that is prosperous healthy secure well educated just compassionate and unpolluted we need a strong active and well funded public sector Part I Why Government is Good The section of the book describes how government acts as a force for good in society One chapter chronicles a day in the life of an average middle class American and identifies the myriad ways that government programs improve our lives Other chapters describe the forgotten achievements of government how government is the only way to effectively promote public values like justice and equality and how a free market economy would be impossible without the elaborate legal and regulatory infrastructure provided by government Part II The War on Government This section of the book chronicles the unrelenting assault on government being waged by conservative forces in this country Chapters describe how cuts in social programs and rollbacks of regulations have harmed the health safety and welfare of millions of Americans and how these assaults have taken place on many fronts in Congress the administrative branch and the federal courts as well as on the state and local level Also addressed how the right s radical anti government agenda is out of touch with the views and priorities of most Americans and what the real truth is about government deficits Part III How to Revitalize Democracy and Government There are in fact some problems with American government and we need to address these if we are to restore Americans faith in this institution One of the main problems with our government is that it is not accountable and

responsive enough to the public Moneyed special interests too often win out over the public interest Chapters in this section describe this problem and how we can fix it There are several reforms including public financing of elections that could help our government live up to its democratic ideals The final chapter discusses strategies for building a pro government coalition in this country

European Union Corporate Tax Law Christiana HJI Panayi,2021-06-17 What is the impact of European Union law on Member State corporate tax systems and the cross border activities of companies *Tax Reform Act of 1969* United States. Congress. Senate. Committee on Finance,1969

Artful Aussie Tax Dodger Lex Fullarton,2017-05-30 In The Artful Aussie Tax Dodger Lex Fullarton studies the impact of 100 years of taxation legislation in Australia from 1915 to 2016 He finds that despite the lessons of a century of taxpayers and administrators actions and reactions old habits are hard to break Driven by the winds of various political and social interests Australia embarked on a century of tax reform from the moment when its first Income Tax Assessment Act was introduced Fullarton discusses the oldest of tax planning entities the British Trust the introduction of Australia s reformed consumption tax its VAT referred to as Goods and Services Tax an analysis of tax avoidance schemes and finally government taxation reform This book looks at how Australia s tax legislation was grounded added to avoided and evolved until it went Back to the Future It is a collection of studies compiled from experience and research conducted over twenty years of involvement in taxation law in rural and remote Australia Tax Reform United States. Congress. Senate. Committee on Small Business and Entrepreneurship,2017

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Tax Treatment of Producers of Oil and Gas United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight,1983

Tax Savvy for Small Business Stephen Fishman,2025-01-01 Reducing taxes is one of the best ways to boost your business s bottom line Tax Savvy for Small Business is your one stop guide for understanding how you can plan for tax savings This book shows you how to deduct operating expenses deduct travel vehicle and meal expenses take advantage of tax credits write off long term assets compare business structures keep solid business records and handle an IRS audit This completely updated edition covers changes in tax rates deductions and credits Tax Savvy for Small Business is the up to date resource you need to maximize your deductions and boost your business s bottom

line **Tax Reform, 1969, Hearings** United States. Congress. House. Ways and Means, 1969 **Public Economics and the Environment in an Imperfect World** Lans Bovenberg, Sijbren Cnossen, 2012-12-06 Growing populations and economies have increased the public's awareness that the world's environmental resources are finite. The issues of global warming and the depletion of the ozone layer have given universal significance to what were once local and regional pollution problems. What is evident from *Public Economics and the Environment in an Imperfect World* is that Coasian negotiations fail to internalize the costs of environmental degradation, often calling for public intervention through the market mechanism. In its consideration of such issues, the book includes contributions on assessment problems, institutional aspects, the need for coordination and efficiency, and distribution issues. *Rethinking Subnational Taxes* Mr. Richard Miller Bird, 1999-12-01 The assignment of revenues in most developing and transitional countries to the central government has arguably facilitated irresponsible behavior by some subnational governments. One way to relieve this problem is to strengthen subnational tax regimes. The paper proposes two approaches to accomplish such strengthening in developing countries. The first, most applicable to large countries with important regional governments, is to establish subnational value added taxes (VATs); the second is to replace the various unsatisfactory state and local taxes imposed on business by a low rate value added tax levied on the basis of income production origin rather than consumption destination. Science, Technology and Taxation Robert F. van Brederode, 2012-08-01 This first comprehensive study of the interaction between technology and taxation approaches the subject along four main avenues: insight and analysis gained from empirical legal studies conducted in the area of taxation; methods for improving the control and management of the tax function in business; tax auditing through statistical sampling; and changes in the fiscal environment as a result of technological capabilities. Among the topics that arise are the following: what choices of sampling methodology exist; determination of both one-sided and two-sided confidence intervals; under what circumstances statistical sampling is acceptable as proof of underpayment and as a basis for penalties; the use of sampling agreements as a tool to improve taxpayers' understanding of the process complexities encountered by the introduction of technology in tax administration in developing countries; technological capability to detect economic activity in the informal sector; technological innovation as a substitute for inadequate human capacity improvements available to better monitor the movement and values of goods entering a country; safeguards to prevent unauthorized use of personal information; prioritizing resources to ensure that the key strategic objectives of the agency are being addressed; government defensive action and the threat to privacy; and capabilities and limitations of enterprise resource planning systems and tax engines. Although the author pays especially detailed attention to the technologies developed and used by the United States Internal Revenue Service, other notable systems developed by the European Union, Brazil, Mexico, and China are also examined. Various sampling methods and practices are illustrated with numerical examples. As tax systems acquire ever higher levels of integration and because accuracy is crucial to the measurement of tax compliance, the perspectives

opened and expertly analyzed by the author will prove of great importance Practitioners tax policymakers and administrators tax standard setters and tribunals dealing with disputes over tax administration and procedure as well as academics and researchers will instantly recognize the book s great importance and practical value **Tax By Design** Institute for Fiscal Studies (IFS),James Mirrlees,2011-09-01 Tax by Design identifies what makes a good tax system for an open developed economy in the 21st century and suggests how the UK tax system could be reformed to move in that direction The recommendations stress the importance of neutrality and transparency in tax design It draws on the expert evidence from the commissioned chapters and commentaries in Dimensions of Tax Design It also acknowledges the growing importance of globalised markets and multinational corporations as well as the challenges created by changing population demographics the growth of new technologies and the broadened objectives of policy makers The Commission s work was directed by Timothy Besley Richard Blundell Malcolm Gammie James Poterba The Commission s editorial team Stuart Adam Stephen Bond Robert Chote Paul Johnson Gareth Myles **State Gasoline Taxes** Edmund Philip Learned,1925 *General Revenue Sharing* United States. Congress. House. Committee on Ways and Means,1971 **PC Mag** ,1993-02-23 PCMag com is a leading authority on technology delivering Labs based independent reviews of the latest products and services Our expert industry analysis and practical solutions help you make better buying decisions and get more from technology **Tax Subsidies and Tax Reforms** United States. Congress. Economic Joint Committee,1973

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