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In the opening section the paper links relative prices to tax policy Using an extension to a standard model of economic growth it demonstrates that under certain conditions a simple tax policy that determines the relative price of investment can affect the investment rate and the permanent growth rate of the economy. The paper develops a method to obtain consistent data on relative prices for a large set of countries Using these data in cross country regressions it examines how economic growth is affected by relative prices. The results of these empirical tests identify the relative prices as a key factor affecting Tax Policy for Economic Recovery and Sustainable Development After COVID-19 Tetiana investment and growth Kaneva, Igor Chugunov, Mykola Pasichnyi, Nikitishin Andriy, Nataliia Husarevych, 2022 The optimal taxation level and tax structure depend on numerous factors and enormously differ from country to country However the two mentioned tax policy instruments could ensure economic recovery and sustainable economic growth This article aims to examine the effects of tax policy on economic development and evaluate the role of appropriate tax instruments in speeding up recovery The results showed that tax level harms the GDP per capita growth rate in Central Europe and Baltic states over the 2000 2021 period Another vital finding is the increase in both overall employment and investment to GDP ratio positively affected the real GDP per capita growth rates In order to foster economic growth government might use tax cuts and other stimuli both for distor tionary and non distortionary taxes The tax policy s institutional potential should be improved to neutralize the adverse effects of COVID 19 impact and enhance macroeconomic sustainability Tax Incentives and Economic Growth Barry Bosworth, 1984 In this study the author attempts to clarify the basic analytic issues about incentives and to summarize the empirical evidence and examines the difficulties of coordinating tax incentive measures with fiscal and monetary policies

Taxation in Crisis Dimitrios D. Thomakos, Konstantinos I. Nikolopoulos, 2017-10-28 This book offers a comprehensive guide to modern day taxation issues It presents a thorough overview of many of the crucial aspects of applied taxation and current tax systems and presents evidence that supports taxation as an important policy issue requiring immediate address globally Contributions seek to address the core question of how to design a tax policy mix that can serve primarily efficiency growth and possibly equity goals at a time where fiscal spending for many economies is not a viable option Chapters provide a historical perspective on taxation then go on to cover aspects of the modern theory of optimal taxation and tax design and provide valuable international perspectives on current tax practices and much required tax reforms Empirical analysis on taxation and related economic data help the readers to understand how data based observations and results are linked to the theory of taxation and more importantly economic growth before offering appropriate policy prescriptions This book will be of interest to scholars and practitioners interested in learning more about taxation and why it matters today in the global economy

The Encyclopedia of Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues More than 150 tax practitioners and administrators

policymakers and academics have contributed The result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher's website

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