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Descrizione fisica	1 online resource (301 p.)
Collana	Munich lectures in economics
Disciplina	336.2001
Soggetti	Taxation Fiscal policy Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
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Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Introduction -- From tax theory to policy : an overview -- Landmarks of optimal tax theory -- The evolution of policy and advice -- Challenges for the theory of tax policy -- Commitment -- Heterogeneity of individual utility functions -- Behavioral issues -- Responsibility and compensation -- Political economy -- Optimal analysis versus reform analysis -- Summary of lessons for tax policy -- Policy lessons from optimal tax theory -- Uniformity of commodity taxes -- The Corlett-Hague theorem -- The Atkinson-Stiglitz theorem -- Production efficiency : implications and caveats -- Capital taxation and the personal tax base -- Linear taxation in a dynamic setting -- Nonlinear taxation in a dynamic setting -- The issue of progressivity -- Asymmetric information and market failure -- Policy lessons from normative analysis -- Relaxing the second-best constraints -- The use of supplementary policy instruments -- Making use of, and acquiring, more information -- Conclusions -- Challenges for second-best analysis -- Fundamentals of the standard approach -- The commitment issue -- Heterogeneous preferences and utility -- Behavioral issues -- Political economy -- Concluding comments.

Sommario/riassunto

Many things inform a country's choice of tax system, including political considerations, public opinion, bureaucratic complexities, and ideas drawn from theoretical analysis. In this work, Robin Boadway examines the role of optimal tax analysis in informing and influencing tax policy design.
