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Nota di contenuto	Introduction: Global tax reform and an iconic mission -- Carl S. Shoup: formative influences / W. Elliot Brownlee -- From Seligman to Shoup: the early Columbia school of taxation and development / Ajay K Mehrotra -- The Haig-Shoup mission to France in the 1920s / Frances Lynch -- The Shoup missions to Cuba / Michael R. Adamson -- Mr. Shoup goes to Washington: Carl Shoup and his tax advice to the U.S. treasury / Joseph J. Thorndike -- Political languages of land and

taxation: European and American influences on Japan, 1880s to 1920s / Yasunori Fukagai -- Raising taxes for democracy: the Japanese policy environment of the Shoup mission / Laura Hein and Mark Metzler -- Shoup and the Japan mission: organizing for investigation / W. Elliot Brownlee and Eisaku Ide -- Shoup in the "social laboratory" / W. Elliot Brownlee and Eisaku Ide -- Tax reform during the American occupation of Japan: who killed Shoup? / Ryo Muramatsu and W. Elliot Brownlee -- Avoiding the aid curse? Taxation and development in Japan / Monica Prasad -- The Shoup recommendations and Japan's tax-cutting culture: why has Japan failed to reestablish the personal income tax as a key tax? / Takatsugu Akaishi -- A political dispute over the local public finance equalization grant: the legacy of Shoup's policy choices / Eisaku Ide -- Corporate income tax in postwar Japan and the Shoup recommendations: why did the corporate income tax become so high? / Satoshi Sekiguchi -- The Shoup mission: the context of post-World War II debates over international economic policy / Martin Daunton -- Shoup and international tax reform after the Japan mission / W. Elliot Brownlee and Eisaku Ide.

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### Sommario/riassunto

This volume of essays explores the history of the US tax mission to Japan during the occupation following World War II. Under General MacArthur, economist Carl S. Shoup led the mission with the charge of framing a tax system for Japan designed to strengthen democracy and accelerate economic recovery. The volume examines the sources, conduct and effects of the mission and situates the mission within the history of international financial and fiscal reform. The book begins by establishing the context of progressive social investigations of taxation, including Shoup's earlier tax missions to France and Cuba. It then goes on to explore the Japanese background to the Shoup mission and the process by which American and Japanese tax experts shaped their recommendations. The book then assesses and explains the mission's accomplishments in the context of the political economies of the United States and Japan. It concludes by analyzing the global implications of the mission, which became iconic among international tax reformers.

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