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	Autore	POSTMAN, Neil
	Titolo	La linguistica : una rivoluzione nell'insegnamento / [di] N. Postman, Ch. Weingartner ; [trad. di trad. G. R. Cardona]
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2.	Record Nr.	UNINA9910788401503321
	Autore	Gersovitz Mark
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	Descrizione fisica	1 online resource (28 p.)
	Collana	IMF Working Papers
	Soggetti	Taxation Industrial organization (Economic theory) Finance: General Taxation, Subsidies, and Revenue: General Tax Law General Financial Markets: General (includes Measurement and Data) Efficiency Optimal Taxation Public finance & taxation Taxation & duties law Finance

Income tax systems
Tax law
Competition
Optimal taxation
Tax administration core functions
Income tax
Tax administration and procedure
Law and legislation
Cameroon

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Sommario/riassunto	<p>Tax laws and administrations often treat different size firms differently. There is, however, little research on the consequences. As modeled here, oligopolists with different efficiencies determine the size distribution of firms. A government that maximizes a weighted sum of consumer surplus, profits, and tax receipts can tax firms with different efficiencies differently and provides a reference point for other, more restricted differential tax systems. Taxes include a specific sales tax, an ad valorem sales tax, and a profits tax with imperfect deductibility of capital cost, and a combination of the last two. In general there is a pattern of tax rates by efficiency of firm. It is heavily dependent on the social valuation of tax receipts. Analytic and simulation results are provided. When both ad valorem taxes and the imperfect profits tax are combined, simulations suggest that the former rate is higher and the latter rate is lower for relatively inefficient firms.</p>