

## Taxation A Very Short Introduction Very Short Introductions

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Introduction to Income Tax for Individuals and Families

### Very Short Introductions

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~~Taxation: A Very Short Introduction~~ explains the role that taxes play in a modern economy and describes some of the main taxes used by most developed and developing countries. It considers the key issues: the question of where the burden of taxation really lies, how taxation affects the economy, and the effects of tax evasion and tax avoidance.

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~~In this Very Short Introduction~~ Stephen Smith shows how taxes have real effects on citizens and the economy that tax policy-makers have to balance. Although tax policy will always be a highly political issue, he argues that public decisions about taxation would be improved by a better understanding of the role of taxation, and of the nature and effects of different taxes.

### ~~Taxation: A Very Short Introduction (Very Short ...~~

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Taxation: A Very Short Introduction. Stephen Smith. April 2015. ISBN: 9780199683697. 152 pages Paperback 174x111mm In Stock. Very Short Introductions. Price: £8.99. Tax revenues pay for many public services, including roads, health care, and education. However, it has become a contentious political issue of public debate.

~~Taxation: A Very Short Introduction—Paperback—Stephen ...~~

Abstract. 'The structure of taxation' shows that tax systems in different countries vary widely, but nearly all share some common elements—including taxes on personal incomes, sales taxes, and taxes on corporate profits. Beneath these broad similarities lies an extraordinary diversity, in terms of what is taxed by each of the major taxes (the 'tax base'), the rates that are applied, and the legal and practical aspects of taxation.

~~2. The structure of taxation—Very Short Introductions~~

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Very Short Introduction (OUP, 2011), and many research reports and academic papers on tax policy and environmental policy. He has acted as a consultant and adviser to the Treasury, the IMF, the OECD and other government departments and international organizations.

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