



Taxation: A Very Short Introduction

By Stephen Smith

Oxford University Press. Paperback. Book Condition: new. BRAND NEW, Taxation: A Very Short Introduction, Stephen Smith, Taxation is crucial to the functioning of the modern state. Tax revenues pay for public services - roads, the courts, defence, welfare assistance to the poor and elderly, and in many countries much of health care and education too. More than one third of national income in the industrialized (OECD) countries is on average taken in taxation. Taxes affect individuals in many ways. Taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. Taxation is therefore central to politics and public debate. Politicians that make reckless campaign promises about taxation then have to live with the uncomfortable consequences if elected. Businesses lobby for tax breaks that they claim will create jobs and prosperity. In this Very Short Introduction Stephen Smith shows how taxes have real effects on citizens...

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