

Taxation as an Instrument of Public Policy

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Janet E. Milne, Mikael Skou Andersen



Taxation As Instruments Of Public Policy:

Taxes as Instruments of Public Policy Mark Sproule-Jones, Ontario. Fair Tax Commission, 1994 The following two papers discuss the role of the tax system in human capital investment and the feasibility and impact of a carbon energy tax addressing an important concern of environmental policy

Handbook of Research on Environmental Taxation Janet E. Milne, Mikael Skou Andersen, 2012-01-01 Ingeniously organized in a life cycle format the Handbook covers environmental taxation concepts design acceptance implementation and impact The universal themes discussed in each area will appeal to a broad range of readers Larry Kreiser Cleveland State University US This book is a smart and useful reader's guide providing analytical tools for a full comprehension of environmental taxes with an interdisciplinary approach that looks at all the different phases of environmental taxation from the design to the implementation the political acceptance and the impact on the economy The authors effort is very successful in endowing academicians policy makers and the general public with an excellent proof of the effectiveness of environmental taxes and green tax reforms Alberto Majocchi University of Pavia Italy Putting the words environment next to taxation might not always be the flavour of the month but no modern society can ignore the value of the natural environment and the need to maintain its good quality and no competitive economy can prosper without the necessary tax revenues to function Environmental taxation offers the prospect of moving towards a more resource efficient economy where preference is given to tax more what we burn less what we earn I welcome this contribution to the literature Commissioner Connie Hedegaard European Commission The Milne and Andersen volume provides a splendid treatment of environmental taxation that encompasses the basic conceptual issues problems of tax design and implementation and several insightful case studies that show how environmental taxes actually work in practice It is the best overall treatment of environmental taxation available comprehensive rigorous and readable Wallace Oates University of Maryland US The Handbook of Research on Environmental Taxation captures the state of the art of research on environmental taxation Written by 36 specialists in environmental taxation from 16 countries it takes an interdisciplinary and international approach focusing on issues that are universal to using taxation to achieve environmental goals The Handbook explores the conceptual foundations of environmental taxation essential elements for designing environmental tax measures factors that influence the acceptance of environmental taxation the variety of ways to implement environmental taxes their environmental and economic impact and finally the larger question of the role of taxation among other policy approaches to environmental protection Intermixing theory with case studies the Handbook offers readers lessons that can be applied around the world It identifies key bodies of research for people who are already working in the field or entering the field and highlights issues that call for more research in the future With systematic analysis of key issues in environmental taxation this book will appeal to researchers governments think tanks NGOs and academics in law economics political science and public finance as well as students specializing in environmental taxation and other market based instruments **Policy G.**

Bruce Doern, 2010 Essays in honour of one of Canada's finest scholars of public policy **The Elgar Companion to Public Economics** Attiat F. Ott, Richard J. Cebula, 2006-01-01 Attiat Ott and Richard Cebula have recognised the need to present in an accessible and straightforward way the voluminous literature in the public economics arena Advances in econometric techniques and the spillover of knowledge from other disciplines made it difficult not only for students but also for lecturers to accurately find the information they need This major Companion addresses a wealth of topics common to the study of both public economics and public choice including questions such as How does one structure the whole spectrum of public finance in a manageable framework What is Wagner's Law really about and what does empirical testing tell us How binding is the budget constraint How encompassing is a dictator's interest How do veto powers of the executive institutional structures and regimes affect public sector outcomes Do voters behave rationally Do conflicts yield benefits Is war cost effective and does secession offer a viable exit option The contributions both theoretical and empirical shed light on some contentious issues in the public economics literature and provide readers with insight into issues that are at the forefront of discussions about the public economy The empirical analysis utilizes recent econometric techniques to validate or refute empirical findings based on older vintage econometrics The diversity of coverage ranges from traditional models of the public economy to the incorporation of defence spending as a significant and often neglected function of the public sector The contributors include many pioneers and leading lights in the field The Elgar Companion to Public Economics will be required reading for academics and scholars at many levels in the fields of public economics and public choice but mainly graduate and above The Companion will also be of value to scholars in the wider social sciences in general and political science in particular How to Do Public Policy Anke Hassel, Kai Wegrich, 2022 This book offers a guide to students and practitioners on how to improve problem solving with policies in a political world New Instruments of Environmental Governance? Andrew Jordan, Rudiger K.W. Wurzel, Anthony R. Zito, 2004-11-23 The use of so called new environmental policy instruments such as eco taxes tradable permits voluntary agreements and eco labels has prompted widespread claims that these devices have replaced regulation These papers offer a fresh perspective on the evolving tool box of environmental policy Taxing Energy Use 2015 OECD and Selected Partner Economies OECD, 2015-06-25 This report provides a systematic analysis of the structure and level of energy taxes in OECD and selected other countries together they cover 80% of global energy use How Ottawa Spends Your Tax Dollars G. Bruce Doern, 1981-01-01 This book probes the politics economics and management of public expenditure decisions and decision making processes It takes a close look at the national priorities that the Trudeau government set for the spending of federal tax dollars and draws several disturbing conclusions about contemporary policies and priorities How Ottawa Spends Your Tax Dollars provides in depth critical analysis of federal expenditure at a crucial time in the nation's development Handbook on the Politics of Taxation Hakelberg, Lukas, Seelkopf, Laura, 2021-09-14 This comprehensive Handbook provides an insight into the main concepts and academic debates on taxation from a political

science perspective Providing a background to current debates on green taxation taxation and inequality taxation and gender tax evasion and avoidance and tax compliance it offers potential avenues for future research Taxation Simon R.

James,Simon James,2002 **Theory and Practice of Excise Taxation** Sijbren Cnossen,2005-02-03 Excise taxes are not only convenient sources of government revenue they can also be designed to reflect the external costs of excisable products such as global warming acid rain traffic congestion and the costs of cigarette and alcohol consumption This book by internationally recognized experts analyses the art of excise taxation providing a systematic insightful and often provocative treatment of a major fiscal instrument that policy makers often neglect and that gets little attention in the professional literature Revenue Uncertainty and the Choice of Tax Instrument During the Transition in Eastern Europe Delfin S. Go,1994 The Theory of Taxation and Public Economics Louis Kaplow,2011 The Theory of Taxation and Public Economics presents a unified conceptual framework for analyzing taxation the first to be systematically developed in several decades An original treatment of the subject rather than a textbook synthesis the book contains new analysis that generates novel results including some that overturn long standing conventional wisdom This fresh approach should change thinking research and teaching for decades to come Building on the work of James Mirrlees Anthony Atkinson and Joseph Stiglitz and subsequent researchers and in the spirit of classics by A C Pigou William Vickrey and Richard Musgrave this book steps back from particular lines of inquiry to consider the field as a whole including the relationships among different fiscal instruments Louis Kaplow puts forward a framework that makes it possible to rigorously examine both distributive and distortionary effects of particular policies despite their complex interactions with others To do so various reforms ranging from commodity or estate and gift taxation to regulation and public goods provision are combined with a distributively offsetting adjustment to the income tax The resulting distribution neutral reform package holds much constant while leaving in play the distinctive effects of the policy instrument under consideration By applying this common methodology to disparate subjects The Theory of Taxation and Public Economics produces significant cross fertilization and yields solutions to previously intractable problems

Public Policy in the United States Mark E. Rushefsky,2013-07-03 Covering the period up through the 2012 elections this book accomplishes three important goals First it introduces readers to the American approach to public policy making second it surveys American public policy and policymaking in all the major policy areas from economic policy to health care policy to environmental policy and finally the book challenges readers to come to terms with the widely shared but often competing values that must be balanced and rebalanced in the ongoing policy making process The book is well illustrated and includes case studies terms and study questions Public Policy in the United States Mark Rushefsky,2013-07-03 Covering the period up through the 2012 elections this book accomplishes three important goals First it introduces readers to the American approach to public policy making second it surveys American public policy and policymaking in all the major policy areas from economic policy to health care policy to environmental policy and finally the book challenges readers to

come to terms with the widely shared but often competing values that must be balanced and rebalanced in the ongoing policy making process The book is well illustrated and includes case studies terms and study questions *Innovation for Sustainable Development* Jean-Yves Grosclaude,Rajendra K. Pachauri,Laurence Tubiana,2014-02-20 Innovation has become the new buzzword across the globe International organisations governments corporates academia and society see it as the answer to the major economic social and environmental transformations challenging the models of the 20th century Innovations are occurring worldwide and alternative solutions to the existing problems are emerging in all sectors electric cars organic farming renewable energy and e learning are good examples These alternatives can be ascribed with qualities such as decentralized frugal flexible smart and democratic virtues that are lacking in conventional models They are attributed with the potential to meet the overall global challenges such as climate change and the growing inequalities between and within countries What is the real potential of innovation Does the rapid deployment of innovations lead towards a more sustainable and inclusive society Can innovations and the emerging alternatives replace conventional models Beyond technologies what institutional innovations are required to support sustainable development A Planet for Life 2014 aims to answer these questions and explore innovation in all its aspects through a series of texts written by international experts The objective of this book is to analyse experiences from across the world and the role of innovation in a variety of areas of development such as urbanization agriculture and food the mobility of people and freight education and the provision of water and energy to all **Impact of Scientific Computing on Science and Society** Pekka Neittaanmäki,Marja-Leena Rantalainen,2023-07-07 This book analyzes the impact of scientific computing in science and society over the coming decades It presents advanced methods that can provide new possibilities to solve scientific problems and study important phenomena in society The chapters cover Scientific computing as the third paradigm of science as well as the impact of scientific computing on natural sciences environmental science economics social science humanistic science medicine and engineering Moreover the book investigates scientific computing in high performance computing quantum computing and artificial intelligence environment and what it will be like in the 2030s and 2040s **Comparative Public Policy** Anneliese Dodds,2018-03-29 The second edition of this popular textbook combines coverage of public policies in different countries with the conceptual and methodological frameworks for analysing them This new edition pays particular attention to the international contexts of ideas interests and institutions in which decision makers operate In addition it considers the bilateral multilateral and transnational aspects of policy making in today s interconnected world This is a core text for introductory modules on undergraduate and postgraduate public policy public management and public administration programmes In addition it will be useful for those courses that take a comparative approach to specific policy areas such as welfare health and education With a focus on enabling students to draw their own comparisons it is the ideal choice for lecturers across the world New to this Edition New and improved chapter structure places conceptual discussion before the

empirical analysis leading to a stronger emphasis on big picture questions throughout Increased attention to contemporary relevant policy issues such as migration climate change and security Quantitative and descriptive data has been systematically updated

Ball V. United States of America ,1994 Optimal Redistributive Taxation Matti Tuomala,2016-01-21 Tax systems raise large amounts of revenue for funding public sector s activities and tax transfer policy together with public provision of education health care and social services play a crucial role in treating the symptoms and the causes of poverty The normative analysis is crucial for tax transfer design because it makes it possible to assess separately how changes in the redistributive criterion of the government and changes in the size of the behavioural responses to taxes and transfers affect the optimal tax transfer system Optimal tax theory provides a way of thinking rigorously about these trade offs Written primarily for graduate students and researchers this volume is intended as a textbook and research monograph connecting optimal tax theory to tax policy It comments on some policy recommendations of the Mirrlees Review and builds on the authors work on public economics optimal tax theory behavioural public economics and income inequality The book explains in depth the Mirrlees model and presents various extensions of it The first set of extensions considers changing the preferences for consumption and work behavioural economic modifications such as positional externalities prospect theory paternalism myopic behaviour and habit formation but also heterogeneous work preferences besides differences in earnings ability The second set of modifications concerns the objective of the government The book explains the differences in optimal redistributive tax systems when governments instead of maximising social welfare minimise poverty or maximise social welfare based on rank order or charitable conservatism social welfare functions The third set of extensions considers extending the Mirrlees income tax framework to allow for differential commodity taxes capital income taxation public goods provision public provision of private goods and taxation commodities that generate externalities The fourth set of extensions considers incorporating a number of important real word extensions such as tagging of tax schedules to certain groups of tax payers In all extensions the book illustrates the main mechanisms using advanced numerical simulations

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