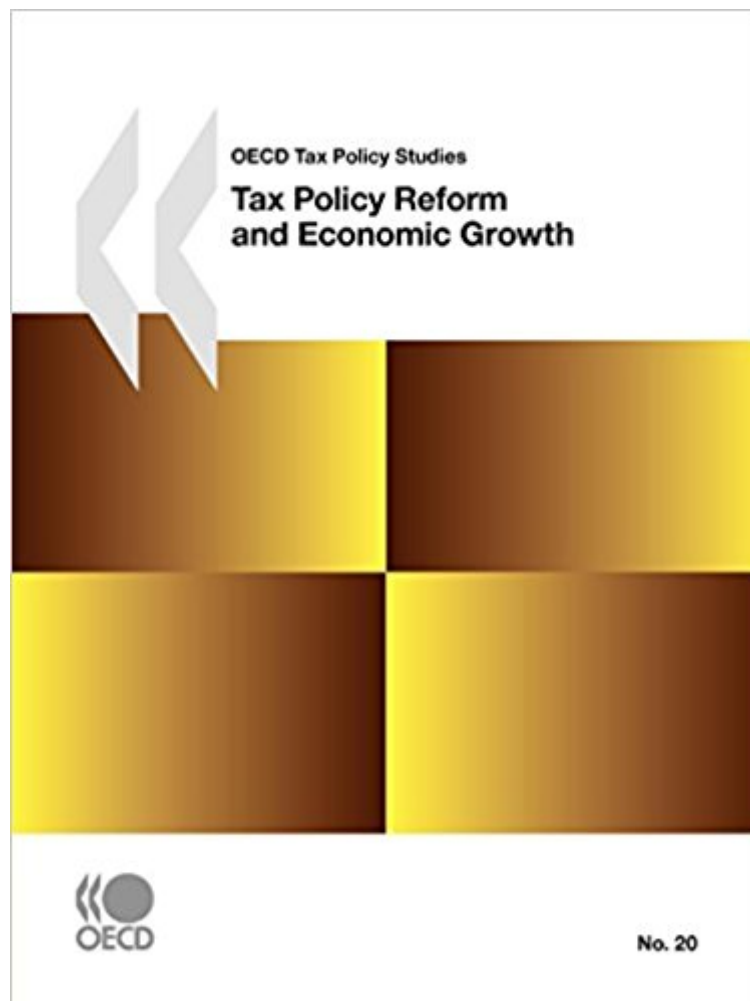




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# Tax Policy Reform And Economic Growth (Oecd Tax Policy Studies)



## Synopsis

In the wake of the recent financial and economic crisis, many OECD countries face the challenge of restoring public finances while still supporting growth. This book investigates how tax structures can be designed to support growth of GDP per capita. The analysis suggests a tax and economic growth ranking order that positions corporate taxes as the most harmful to economic growth, followed by personal income taxes, then consumption taxes, with recurrent taxes on immovable property being the least harmful. Recommended growth-oriented tax reform measures include tax-base broadening and a reduction in the top marginal personal income tax rates. Some degree of support for research and development through the tax system may help to increase private spending on innovation. Implementing growth-oriented tax reform is not always easy. This book identifies some tax reform strategies that may allow policymakers to reconcile differing tax policy objectives and overcome obstacles to reform.

## Book Information

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