



Taxation and the Limits of Government

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Recently, a research program on the compliance costs and the economic effects of taxation in New Zealand was undertaken within the Inland Revenue Department. *Taxation and the Limits of Government* is an edited volume which presents the best of the papers that emerged from that research program. Topical coverage includes a brief history of reform in New Zealand, the effect of taxation on economic growth, the marginal cost of taxation, the employment effects of taxation, income distribution, the hidden economy and taxation, tax compliance, taxation and bankruptcy, and estimates of effective tax rates.

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