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TAXATION IS AS MUCH OF A POLITICAL ISSUE AS AN ECONOMIC ISSUE POLITICAL LEADERS HAVE USED TAX POLICY TO PROMOTE THEIR AGENDAS BY INITIATING VARIOUS TAX REFORMS DECREASING OR INCREASING TAX RATES CHANGING THE DEFINITION OF TAXABLE INCOME CREATING NEW TAXES ON SPECIFIC PRODUCTS ETC OF COURSE NO ONE PARTICULARLY WANTS TO PAY TAXES SPECIFIC

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MATTHEW WEINZIERL DANNY YAGAN FALL 2019 ABSTRACT WE SUMMARIZE EIGHT LESSONS FROM TRADITIONAL OPTIMAL TAX THEORY AND COMPARE THEM TO ACTUAL OECD TAX POLICY OVER THE LAST THIRTY YEARS WE ND THAT INCOME AND COMMODITY TAXES HAVE MOVED TOWARD TRADITIONAL OPTIMAL TAX PRESCRIPTIONS

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INTRODUCTION THIS PART DEALS WITH ISSUES RELATED TO TAX FUNCTIONS IN MODERN CONDITIONS IN THE CONTEXT OF THE CONCEPT FOR SUSTAINABLE DEVELOPMENT IN THIS REGARD THE POSSIBILITIES FOR ACHIEVING ECONOMIC SOCIAL AND ENVIRONMENTAL EFFECTS THROUGH TAXATION ARE STUDIED

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