

## Tax Expenditures in OECD Countries



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### ***Reviews***

*This publication is very gripping and intriguing. It is among the most awesome book we have go through. You can expect to like how the author compose this book.*

***(Dr. Malika Bechtelar II)***

## TAX EXPENDITURES IN OECD COUNTRIES



Organization for Economic Co-operation and Development (OECD), France, 2010. Paperback. Book Condition: New. 232 x 156 mm. Language: English Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.In all OECD countries, governments collect revenues through taxes and redistribute this public money, often by obligatory spending on social programmes such as education or health care. Their tax systems usually include tax expenditures - provisions that allow certain groups of people, such as small businessmen, retired people or working mothers, or those who have undertaken certain activities, such as charitable donations, to pay less in taxes. The use of tax expenditures by governments is pervasive and growing. At a time when many government budgets are threatened by population ageing and adverse cyclical developments, there is a pressing need to avoid inefficient government programmes, some of which may utilise tax expenditures. This book sheds light on the use of tax expenditures, mainly through a study of ten OECD countries: Canada, France, Germany, Japan, Korea, Netherlands, Spain, Sweden, the United Kingdom and the United States. This book will help government officials and the public better understand some of the technical and policy issues behind the use of tax expenditures. It highlights key trends and successful practices, and addresses a broad range of government finance issues, including tax policy making, tax and budget efficiency, fiscal responsibility and rule making.



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