



Progressive consumption taxation [the X tax revisited /

Carroll, Robert

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Spendings tax- Value-added tax-

Monografía

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Contenido: List of illustrations -- Acknowledgments -- Introduction -- Why tax consumption? -- The case for the X tax -- Maintaining progressivity -- Fringe benefits and transfer payments -- Business firms -- Financial services -- International transactions -- The transition -- The nonbusiness sector -- The VAT alternative -- Conclusion -- Notes -- References -- About the authors -- Illustrations -- Figures

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