



# Welfare Effects of Value-Added Tax Harmonization in Europe : a Computable General Equilibrium Analysis /

Fehr, Hans

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Monografía

This book uses a computable general equilibrium framework to evaluate recent value-added tax reform proposals in the European Union from a welfare point of view. The individual chapters deal with the development of value-added taxation in Europe, the main institutional features of different international taxation principles for value-added taxation, tax distortions under the destination and the origin principle, the exchange rate argument, the construction of a computable general equilibrium model and numerical estimates and economic explanations of the welfare effects of value-added tax reforms

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