



Tax Policy in Small Open Economies (Scandinavian Journal of Economics)

Torben M. Andersen, Karl Ove Moene

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This volume contains theoretical and empirical studies of the effects of tax policies in small and open economies which are highly integrated in the global markets for goods and factors of production. The studies are based on the institutional features and market imperfections found in the small economies of Northern and Western Europe. The topics addressed include - the effects of "green" tax policies in an open economy, the impact of tax reform on wage formation and employment in open economies with strong labour unions, optimal tax policy in the presence of international spillovers of pollution and R&D knowledge, the constraints on indirect taxation stemming from labour mobility and cross-border shopping, the effects of taxation on savings in the presence of credit constraints, the impact of tax policy on business and housing investment, and the intergenerational distribution effects of tax and social security reform.

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