

Tax By Design: The Mirrlees Review



Tax By Design: The Mirrlees Review by Katherine Scarim

★★★★☆ 4.3 out of 5

Language : English

File size : 6586 KB

Text-to-Speech : Enabled

Screen Reader : Supported

Enhanced typesetting : Enabled

Word Wise : Enabled

Print length : 552 pages

Lending : Enabled



A Comprehensive Handbook on Optimal Taxation

Tax By Design: The Mirrlees Review is a comprehensive handbook on optimal taxation. It provides a framework for thinking about tax policy and provides specific recommendations for reforming tax systems.

The book is written by a team of leading economists, chaired by Sir James Mirrlees. The Mirrlees Review was commissioned by the UK government in 2008 to provide an independent assessment of the UK tax system.

The book is divided into two parts. The first part provides a theoretical framework for thinking about tax policy. The second part provides specific recommendations for reforming the UK tax system.

The Theoretical Framework

The theoretical framework in the book is based on the following principles:

- **Efficiency:** Taxes should be designed to minimize distortions to the economy.
- **Equity:** Taxes should be fair and should not unduly burden the poor.
- **Simplicity:** Taxes should be easy to understand and comply with.

The book argues that these principles can be used to justify a wide range of tax policies, including:

- A progressive income tax
- A value-added tax (VAT)
- A carbon tax

The Specific Recommendations

The Mirrlees Review makes a number of specific recommendations for reforming the UK tax system. These recommendations include:

- **Simplifying the income tax system** by reducing the number of tax rates and allowances.
- **Broadening the base of the VAT** by reducing the number of exemptions.
- **Introducing a carbon tax** to reduce greenhouse gas emissions.

The Mirrlees Review is a major contribution to the literature on tax policy. It provides a comprehensive framework for thinking about tax policy and provides specific recommendations for reforming tax systems.

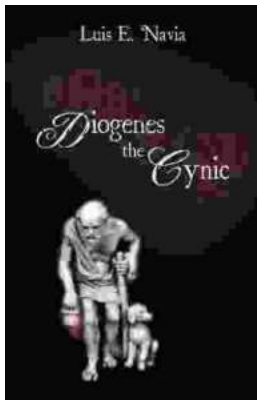
The book is essential reading for anyone interested in tax policy, economics, or public finance.



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