Changes in Revenue Structures
 Modifications dans les Structures des Recettes Publiques

Proceedings of the 42nd Congress of the International Institute of Public Finance Athens, 1986

Edited by
Aldo Chiancone
Ken Messere

Wayne State University Press, Detroit, 1989
### Contents

Officers of the Board of Management, 1987 ........................................ v
IIPF: A Brief Survey of Historical and Current Matters .................. vi
Contributors ....................................................................................... ix
Welcoming Address by the President of the IIPF ......................... xi
Preface ............................................................................................... xv

**Aldo Chiancone / Changes in Revenue Structures** .......................... 1

**Jack Wiseman / The Political Economy of Government Revenues** .......................... 9

**Ken Messere and Jeffrey P. Owens / Long-Term Revenue Trends and Current Tax Reforms in OECD Countries** .......................... 21

**Vito Tanzi and Milka Casanegra de Jantscher / The Use of Imputed Income in Modern Tax Systems** .......................... 37

**Sylvain R. Plasschaert / The Relative Merits of Schedular, Global and Dualistic Patterns of Income Taxation** .......................... 53

**Luigi Bernardi / Income Tax Restructuring Through Rate Reduction and Base Broadening: Some Special Cases** .......................... 73

**Hiromitsu Isbi / Individual Income Tax Erosion and Tax Equity in Japan** .......................... 87

**Michael Cayley / Recent Trends in Company Taxation** .......................... 103

**Isi Foighel / Taxation of Income From Capital: the Danish Experience** .......................... 113

**Julian S. Alworth / International Aspects of Capital Income Taxation: A Survey of Recent Developments and Possible Reforms** .......................... 123

**Manfred Neumann / Changes in Revenue Structures from the Point of View of Political Economy** .......................... 143

**Raja J. Chelliah / Changes in Revenue Structure in Economic Development: a Case Study of India** .......................... 153

**Ottó Gadó and György Suranyi / Desirable Changes in the Tax Structure: From Profits Tax and Other Direct Taxes on Enterprises and Cooperatives Towards Turnover and Income Taxes on Individuals** .......................... 167

xvii
Karl W. Roskamp / Optimal Lifetime Consumption, Asset Constraints and Tax Structure Changes: Towards a Computable Model 183

Horst Hanusch and Karl-Heinz Weiss / Tax Reform in a Recovering Economy: From Direct to Indirect Taxes 197

William Hoyt and Eugene Smolensky / The Distributional Effects of Revenue Structures 215

Ingemar Hansson and Charles Stuart / The Marginal Costs of Public Funds: Methods and Prospects 231

Karl-Dieter Gruske / Additional Costs of Taxation: Administrative and Compliance Costs—Some Empirical Evidence 243

Satya N. Poddar and Vinita Watson / Problems of Transition and Implementation of Different Revenue Structures 265

Sijbren Cnossen / The Role of Excises in OECD Countries 285

Josef M.M.Ritzen / Revenue and Demographic Change 305

Elisabeth Vessillier and Alain Euzeby / Analyse d’un prélèvement sur les salaires: les cotisation sociales 323

Lars Söderström / Almost Genuine Insurance Schemes as an Alternative to Tax-Financed Pensions and Other Social Security Benefits 339

Peter Gottschalk, Robert H.Haveman and Barbara Wolfe / Health Care Financing in the U.S., U.K. and Netherlands—Distributional Consequences 351

Anita Pfaff and Martin Pfaff / Distributive Effects of Alternative Health Care Financing Mechanisms: Cost-Sharing and Risk-Equivalent Contributions 375

Giorgio Brosio and Giancarlo Pola / Public Choice Explanations of the Distribution of Revenues Among Different Levels of Government 403

Werner Z.Hirsch / Radical Revenue Restructuring Under Federalism and Its Side Effects 421

Anciens Dirigeants / Former Officers 431

Honorary Presidents and Honorary Members 433