

RICHARD M. BIRD

**Tax Policy
and
Economic
Development**

The Johns Hopkins University Press
Baltimore and London 1992

Contents

Preface and Acknowledgments ix

- PART I Approaches to Development Taxation**
1. A Primer on Taxation and Development 3
 2. Analyzing Tax Policy 18
 3. Assessing Tax Performance 28
- PART II Taxation, Growth, and Distribution**
4. Redistribution, Growth, and Tax Policy 41
 5. Taxation and the Poor 49
 6. Taxation and Employment 61
- PART III Taxing Income, Consumption, and Wealth**
7. The Income Tax in Developing Countries 85
 8. Income Tax Reform and Administration 98
 9. A New Look at Indirect Taxation 119
 10. The Case for Wealth Taxes 130

PART IV Local Government Finance

- 11. Intergovernmental Finance and Local Taxation 145
- 12. Financing Urban Development 159
- 13. Earmarking Tax Revenues 171

PART V Tax Reform and Tax Design

- 14. Tax Reform and Tax Design 183
- 15. The Administrative Dimension of Tax Reform 189
- 16. Tax Reform in Developing Countries 202

Notes 215

References 239

Index 263