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to the Website Resource Centre for the 23rd Edition of Taxation: Policy and Practice. This site will be fully launched on 1st September, 2016, however, not all sections are yet fully populated with all the materials they will eventually contain. These will be added over the next few weeks in the lead up to the start of the new UK academic year.

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United States Model Income Tax Convention

A summary of the Government's tax policy work programme, as announced by the Minister of Revenue in March 2015 and updated in November 2016. For more information see Inland Revenue's regulatory management document and the Minister of Revenue's speech to the CA ANZ conference on 17 November 2016.

Government tax policy work programme 2016-17

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theory and practice of taxation over the past several decades—although the two paths have been far from parallel. Overall, tax policy has moved in the directions suggested by theory along a few dimensions, even though the recommendations of theory along these dimensions are not always definitive.

Optimal taxation in theory and practice 060109 final

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