

Contents

<i>Foreword</i>	<i>page ix</i>
<i>Acknowledgements</i>	<i>xiv</i>
<b>Introduction (*)</b>	<b>1</b>
1 An overview of chapter 1: the institutional economics of taxation	1
2 A presentation of the model	10
3 An overview of chapter 2: positive economics	12
4 An overview of chapter 3: normative economics of taxation	20
5 An overview of chapter 4: normative economics of taxation: further issues	26
6 An overview of Chapter 5: the political economics of taxation	28
<b>1 Institutional economics of taxation</b>	<b>34</b>
1.1 Introduction (*)	34
1.2 The model (*)	36
1.3 Allocation via game forms (**)	39
1.4 Tax systems versus game forms (**)	44
1.5 More on game forms versus tax systems (**)	50
1.6 Coming back on the anonymity assumption (TC***)	53
1.7 Conclusion (*)	62
1.8 Bibliographical note	64
<b>2 Positive economics: the structure of tax equilibria</b>	<b>67</b>
2.1 The basic model (*)	68
2.2 The local structure of the set of tax equilibria (*)(**)	92
2.3 The global structure of the set of tax equilibria (**)(T***)	102
2.4 Positive economics: tax equilibrium and tax incidence (**)(***)(T****)	121
2.5 Bibliographical note	139

viii	<b>Contents</b>	
<b>3</b>	<b>Normative economics of taxation: reform and optimization</b>	<b>141</b>
3.1	Tax reform, the canonical argument (**)	142
3.2	Tax reform: a closer examination of specific situations (**)	149
3.3	Tax reform: from infinitesimal to finite changes – algorithms of tax reform (T***)	156
3.4	Tax reform – further discussions (**)	166
3.5	Second-best Pareto optima (**)	177
3.6	Bibliographical note	187
<b>4</b>	<b>Normative economics of taxation: further essays on optimization and reform</b>	<b>190</b>
4.1	The social values of commodities (C***)	192
4.2	Non-linearities and quotas policies (***)	204
4.3	Optimal taxes and tax reform in a one-consumer economy (****)	210
4.4	Mixing linear and non-linear taxation: a bird’s eye view (**)	221
4.5	Bibliographical note	226
<b>5</b>	<b>Political economics of taxation</b>	<b>229</b>
5.1	Introduction (*)	229
5.2	The structure of the set of Pareto optimal tax equilibria (***)	231
5.3	Taxation as a social choice or a game theoretical problem (**)	238
5.4	A one-dimensional version of the taxation game (**)	251
5.5	Further remarks on the one-dimensional taxation game (****)	264
5.6	Bibliographical note	268
	Conclusion	270
	Mathematical appendix	277
	<i>Bibliography</i>	283
	<i>Index</i>	293