

Contents

Preface	1
1 Introduction and Overview	1
2 The Optimal Structure of Commodity Taxes	4
3 Commodity Tax Incidence	16
4 Economic Aspects of the VAT	21
5 VAT and Financial Services	25
6 International Aspects of Indirect Taxation	34
7 Using Indirect Taxes to Achieve Changes in Behaviour	45
8 Some Further Issues	56
9 Directions for Future Research	64
Appendix	67
References	69