

Index

ability-to-pay principle Bahl, Roy, 6-7, 427-428, 445-447 benefit theories and, 117 Bank of Japan, 181, 244, 246, 262, 265, definition of, 116 285 democracy and, 65-66 banks income and, 45-46 aid curse and, 302 progressive taxation and, 38, 116 bailouts and, 174 banking system structure, 95 sales taxes and, 66 Seligman and, 37-39 corporate income tax and, 383-384 Agenda for Progressive Taxation (Vickrey), crises and, 262, 302 Cuba mission and, 91, 95 48, 211 aid curse default risks and, 91 deposits/equities and, 251, 374, 377 aid administration, 293 dollar diplomacy. See dollar diplomacy banking crises, 302 blue returns and, 297 excessive lending by, 91 budget constraints and, 293, 297-300 foreign direct investment and, 415 deadlines and, 291 inflation and, 377 definition of, 289-290 interest income, 263 dependency theory and, 290 interest rate spreads and, 246-247 Dodge and, 297-300, 301 Korean war and, 262 Japan and, 291, 292, 301–302, 415 mergers and, 376 Marshall Plan, 291 over-loan problem, 261, 262, 265 mechanisms of, 293-300 reform and, 246-247, 251, 262 tax administration and, 292-297 secret accounts. See secret bank accounts tax revenue and, 301 subsidies for, 176 value-added tax and, 302 tax enforcement and, 251 Akagawa Genichi, 229 Basis of a Development Program for Columbia, The (IBRD), 410 alcohol taxes, 115, 119-121, 145, 314 American Mission for Aid to Greece, benefit theories, 116-118 399 Beveridge Plan, 179, 184 Arisawa Hiromi, 213 Biederlinden, Brigadier General William, austerity policies Cuba mission and, 87 Bird, Richard M., 6-7, 48, 427-428, 436, Dodge Line and, 302 445-446, 448



458 Index

Blakey, Roy, 115-118 tax code and, 263 tax equity and, 279-280 Blough, Roy, 46, 58n51, 128-129, 198, tax evasion and, 268 199 value-added tax and, 268 blue returns, 136, 293, 325, 431, 440 tax capacity and, 296, 297 capital gains taxation Blue Return Taxpayers' Association, 440 capital movements, 416-417 Bohemian Grove, 19 enforcement measures and, 255 Bolivia missions, 6-7, 399 horizontal equity and, 247-248 Bowen, Howard R., 2, 204-206, 223n39 income taxes and, 325 Bradshaw, Howard, 230 Japan post-WWII, 243-245 local public finance and, 343 revenue from, 264 securities registration and, 256 security transactions. See security Brazil mission, 6, 431, 434-435 transactions Shoup missions and, 245-249, 253-256 Bretton-Woods agreement, 402, 414-415, tax evasion, 247-248, 268 443 Britain unrealized gains and, 45-46 Bowen and, 204-206 Warren and, 257-258 employment policies, 406-407 charitable donations, 45 export policies, 416 Chase Bank, 91 Cherne, Leo, 22011 Japan and, 144 tax revenue sources, 308-309 China, 143, 174, 181, 312 WWI policies, 62, 64, 418 Chokuzei Oyobi Kanzei (Machida), 148 Bronfenbrenner, Martin, 179, 209-212, Christian groups, 155 Chrysanthemum and The Sword, The 236-239, 287n7, 429-431 Brown, Harry Gunnison, 77 (Benedict), 217-218, 226n82 budgets Clayton, Will, 403 balancing, 101, 113, 180, 208, 299, 320, Cohen, Jerome B., 208-209, 224n44, 224n47, 225n49 consolidation and, 180 Cold War, 174. See also communism Cuba mission and, 101 Colm-Dodge-Goldsmith reforms, 180 Dodge Line and, 320 Colombia mission, 409-411, 443 exports and, 299 Columbia University, 30-60 foreign aid and, 293, 297-300 historical specificity and, 37 insitutionalism at. See institutionalism income estimation and, 320-321, political contexts, 34, 37 325 inflation and, 208 public finance and, 40 tax reform and, 320-321 taxation and, 42 Burgess, John W., 34-37 teleological approaches and, 37-38 business cycles, 5, 34, 111, 113 traditions of, 47-49, 53 Commons, John R., 32, 200, 211 Caillaux reforms, 68-69 communism capital formation Bronfenbrenner and, 238 equities/deposits shift, 244, 246, Cold War and, 291 Communist China, 174, 181 251 excess-profits taxation, 268 purges of suspected sympathizers, horizontal equity, 248, 268, 324 211-212 Japanese policy toward, 242 Shoup visit, 233 marginal rates lowering, 268 tax burden issue, 179 progressive taxation and, 433 comparative methods, 36 savings and, 269 Confucianism, 146 Shoup system and, 268 constitutional law, 35, 37



Index 459

consumption taxes consumption/investment stimulus and, corporate income taxes and, 387-390 demand elasticity and, 121 excise taxes and. See excise taxes exemptions lowering and, 115 international differences in, 307 necessities and, 121 Puerto Rico tax mission and, 203 sales taxes and. See sales taxes Tax Policy League survey, 115 user fees and, 119 Viner studies and, 118-124 corporate income tax ability-to-pay principle, 389 banking and, 374, 376, 383-384 beginnings in Japan, 311 British system for, 366-367 capital-raising methods and, 376-377 consumption taxes and, 387-390 corporate/national income ratio, 365 cross-holdings and, 371-381, 420 dividends and, 366, 374, 383-384 employment practices and, 377-378 equalization of, 366-367 estimated revenues from, 370 exports and, 378-379 foreign tax credits and, 378-379 foreign-owned corporations and, 436 history of, 365 hostile take-overs and, 374 interest income and, 383-384 internal reserves and, 366, 372 international comparisons, 371-373 Ministry of Finance and, 381-390 New Deal lawyers and, 125 personal income taxation and, 381-383, 389 post-war reforms, 366-371, 369-371 protective regulations and, 380-381 record-keeping for, 366 shareholder composition, 373f Shoup recommendations for, 366-369 small business and, 380-381 tax base broadening and, 365 Tax Bureau and, 386-390 total tax revenues and, 368t unrealized income and, 379-380 untaxed dividend ratio, 375 value-added tax and, 370, 390

Cossa, Luigi, 148 Course of Inflation in Post-Surrender Japan, The (Cohen), 208 Cuba missions austerity measures, 87 banking structure and, 95 Batista and, 103 bond markets and, 92 budget balancing, 101 Chadbourne Plan and, 90 Chase Bank and, 91 commodity-dependency and, 97 currency markets and, 95 debt default and, 413 dollar diplomacy and, 87 excessively lending and, 91 Exim bank and, 99, 103-104 Guggenheim and, 86, 91, 92, 93 Hawley-Smoot Tariff Act, 86, 90 historical contingency, 87 income taxation and, 93 information gathering for, 95, 101-102 Kemmerer and, 95-96, 419-420 Latin America non-intervention policy, 89, 92 loan defaults and, 99 Machado and, 86-87, 89, 91, 98, 99 Magill and, 87 McKinley administration and, 88 Mesa and, 93 mission goals, 91-93, 101-102 money doctoring, 88 Monroe Doctrine and, 100 Morgan and, 89, 90 Morgenthau and, 87 non-implementation of, 91 non-intervention policies and, 89, 92 Platt Amendment, 88-89 preparations for, 87-92 public works-programs, 100 Purdy & Henderson and, 99 sales taxation and, 93 Shoup mission and, 92-93, 96-98 Shoup-Magill mission, 99-104 Speyer & Co. loans, 88-89, 94 sugar crops and, 89, 100, 102 tax structures and, 93-94 taxes pledged for loans, 102 Warrent Brothers and, 99 White and, 99



Index

460

currencies Bretton-Woods and, 402, 414-415 collapse of, 180 Cuba missions and, 95 Dodge Line and, 403 Germany and, 403 gold standard and, 171 post-WWI comparisons, 61 public works-programs and, 89 reforms and, 404-405 Roosevelt administration and, 99 simplification of Japanese system, turnover tax and, 77 Currie, Lauchlin, 409-411, 443 debt as addictive, 418 austerity policies and, 87, 302 corrosive effects of, 112-113 debt defaults and, 412-417 estate taxes and, 419 in France, post-WWI, 62 as hidden taxation, 417 Japan in 1990s and, 307 militarism and, 417 tax levels and, 63 tax morale and, 112-113, 419 deflation, 171, 174, 180 democracy ability-to-pay principle and, 65-66 deflation and, 171 development and, 290 foreign aid. See aid curse inflation and, 170 local fiscal autonomy and, 185-186 natural resources and. See resources curse personal income taxes and, 97 progressive tax structures and, 184 tax compliance and, 289-290 tax consciousness and, 184, 186-189 taxation for, 183-189 transparency, 184 demographic trends, 306-307 Denmark, tax revenues, 308-309 dependency theory, 290 depression, 171, 176, 181 de Vries, Margaret Garritson, 443 Direct and Indirect Tax (Chuji), 148 dividend income, 366, 382

Dodge, Joseph, 301 aid curse, 297-300 currency reforms, 403 Dodge Line. See Dodge Line Dodge Mission, 6 Germany and, 180, 403 interest income and, 263 money doctoring and, 180, 446 securities registrations, 255-256 Shoup and, 250, 256-257, 269 Dodge Line austerity policies and, 302 budget balancing and, 320 deflation and, 180 Ikeda and, 298-299 Yoshida and, 212 dollar diplomacy, 87, 88 Dosser, Douglas, 436

Due, John, 204, 223n35, 432, 436

Dutch influence, on Japan, 144-149

earned income

national income and, 385–386
tax credit for, 321
tax cutting and, 385
Tax Policy League survey, 115
unearned income and, 311, 316,
322–323
withholding on, 187, 384–386
Economic and Social Council (ECOSOC),
407, 408
economic development
Britain exports and, 416
capital flows and, 415–416
Cuba and, 413
debt and. See debt
democracy and, 290

employment and. See employment policies growth balancing, 409–412 horizontal equity, 41–42 imperialism and, 414 industrialization and, 412 international trade and, 403 Japan and, 289 linear view of, 52 loan dependence, 413 neutral taxation and, 279 railroads and, 416 sectors and, 290 stages of, 38 taxation and, 38, 41–42, 66, 289



Index 461

economic efficiency, 248 revenues from, 368t sales taxes compared, 123-124 Economic Interpretation of History Exim bank, 99, 100, 103-104 (Seligman), 50 Economic Journal of Tokyo, 146 export policies, 299, 378-379 Economic Stabilization Board, 180-181 Economic White Paper of 1947 (Tsuru), Facing the Tax Problem (Shoup), 44, 46, 214 101, 215, 279 economics, historical approaches to, 36-37 faculty theory, of taxation, 44. See also tax Economics for Ladies (Ouchi), 184 capacity ECOSOC. See Economic and Social Feldstein, Martin, 15, 58n62, 221n9 Council Fenollosa, Ernest Francisco, 147 education, 188, 434 feudal systems, 143 Eheberg, Karl Theodor, 158 financial missions and "embedded Elements of Liberty: On the Average of liberalism" and "embedded Property, The (Sen), 147 progressivism," 5 Elements of Political Economy (Wayland), Finanzwissenshaft (Cohn), 156 fiscal consciousness, 49, 111, 113, 184, T46 Elements of Public Finance (Ouchi), 159 186-189 Ellis, William, 144 fiscal harmonization, 436 Ely, Richard T., 148-156 Fiscal Investment and Loan Program empirical methods, 51, 53, 82 (FILP), 302 employment fiscal sociology, 73-78 British policies, post-WWII, 406-407 fiscal stimulus, investment/consumption, Columbia policies, 407 127-128 Cuba and, 100 Fisher, Irving, 60n75 Fitch, Lyle C., 432 currency markets and, 89 income revenues and, 382 Fjeldstad, Odd-Helge, 444 public works programs, 89, 100 foreign aid. See aid curse; specific countries Foreign Assistance Office, U.S. Treasury, rural, 411 trade and, 405-407 400, 436 Employment Act of 1946 (U.S.), 405 foreign direct investment, 414-415 enterprise tax, 268 Foreign Investment Law of 1950 (Japan), EPU. See European Payments Union equality principle, 96 foreign tax credits, 378-379 ERP. See European Recovery Program France Essays in Taxation (Seligman), 152 American view of, 62-66 estate taxes, 119, 203, 419 currency market collapse, 61 European common market tax policy, debts, 62, 70 estimated taxes, 69 435-436 European Payments Union (EPU), 403 Haig-Shoup mission and, 61-82, 66-67 European Recovery Program (ERP), 403 income tax and, 66, 69 Japan influenced by, 144 excess-profits taxation, 128, 435 capital formation goals, 268 Japan mission and, 228, 232 Shoup on, 249 sales taxes, 63-65, 72-79 excise taxes Shoup on, 71 small-scale production and, 66 administration problems and, 123 demand elasticity and, 120 tax reform history, 66, 67-68, 71, 74, fairness and, 119, 122 81,418 four groups of, 121 tax revenues, 67-68, 71, 74-75, Great Depression and, 120 308-309, 418 piecemeal approaches to, 122 war reparations and, 62 regressivity issues, 122, 185, 312 Friedman, Milton, 77, 128, 209



462 Index

Galbraith, J. K., 405 Hayashi Yoshio, 279 Hayes, Carlton J. H., 61 Garst, Charles E., 155-156 gasoline taxes, 115, 119 Hirata Keiichiro, 263-265, 324 General Agreements on Tariffs and Trade, Hirschman, Albert, 411 historical contingency 399, 404 George, Henry, 149, 410. See also single Cuba mission and, 87 political context and, 37 tax movement Germany sales taxes and, 78-79 currency reforms, 403 social order and, 206 Dodge and, 403 tax reform and, 206 Historical School and, 36, 37 History of Civilisation in England (Buckle), hyperinflation and, 170, 171 income tax law, 314 History of Fiscal Science (Seligman), 50 Japan influenced by, 144, 145, 149, 156, Holdren, Hale Hoover, Herbert, 19-20, 27n5, 64 158 Horie Kiichi, 157 monetary reforms, 180 tax revenues, 308-309 horizontal equity war debts and, 62, 70-71, 72 capital formation and, 248, 268, 324 Getúlio Vargas Foundation capital gains taxation and, 247-248 Gide, Charles, 70-71 consumption taxes and, 82, 281 definition by Shoup, 136 Gillis, Malcolm, 6, 435 Gittes, Enrique F., 439 economic development and, 41-42 Gladstone, William, 417-418 economic efficiency and, 248 Glass-Steagall Act, 374 interest income and, 263, 321 Korean war and, 324 Goode, Richard, 399 Gordon, Roger, 447 labor income and, 247 governmental size issue, 183-185, 434 sales taxes and, 75 Great Depression, 43, 115-116, 120 secret accounts and, 252 Grew, Joseph C., 306 tax equity and. See tax equity Groves, Harold, ix, 199–200, 210, 430, tax neutrality and. See tax neutrality 450n15 vertical equity and, 82 Guggenheim, Harry F., 23, 86, 91-93 horizontal firm integration, 421 household tax, 338 Haig, Robert Murray, 15, 21-22, 34, 63, Hull, Cordell, 403 Huntington, Samuel P., 438 92,400 Puerto Rico mission and, 202-203 sales taxes and, 43, 71 IBRD. See International Bank for Recovery Seligman and, 39 and Development Shoup and, 20, 26, 31, 43, 54, 199, Ichimada Hisato, 262, 265 Ikeda Hayato 235 Simons and, 199, 202-203 Dodge Line and, 298–299 general background of, 171-173 Hansen, Alvin, 399 local autonomy and, 338 Hara Sumio, 229–230, 427–428 Harada Sen, 147 policies of, 169, 179, 182-185, 187 Harriss, C. Lowell, 47, 58n51, 401n3 secret accounts and, 265 Hashimoto Masajiro, 156 Shoup mission and, 212-213, 229, 329, Hatfield, Rolland, 208-209, 225n49, 230, 358110, 358113, 439, 4531154 tax burden and, 178-179 232, 235 Hatoyama cabinet, 326-328 Tsuru Shigeto and, 214 Hawley-Smoot Tariff Act, 86, 90 IMF. See International Monetary Fund Hayashi Takehisa, 279 income averaging, 48



Index 463

income taxes civic sense of responsibility, 97 consolidation of incomes, 313 corporate tax. See corporate income tax Cuba mission and, 93 fairness and, 74 inflation and, 74, 777–78 Japan and, 306 loopholes in, 203 marginal. See marginal income taxes payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 price controls and, 168, 176, 181, 405 sales taxes and, 70, 72, 77 secret accounts and, 252 self-assessment and, 318 as tax, 167, 174–177 tax base and, 128, 170, 315 wars and, 219 WWI and, 62 WWII and, 168–179, 208, 219 Institute for Research in Land Economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382	Income Investigation Committees, 317	policy coalitions and, 169
civic sense of responsibility, 97 consolidation of incomes, 313 corporate tax. See corporate income tax Cuba mission and, 93 fairness and, 74 inflation and, 74, 77–78 Japan and, 366 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 55 Wisconsin school and, 150, 153, 200, 211 interest income 4 Merical Andrea An		
secret accounts and, 252 self-assessment and, 318 at x, 167, 174-177 tax base and, 128, 170, 315 wars and, 219 Japan and, 306 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114-118 WWI and, 309-314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311-312 tax evasion and, 232 individual income taxes. See personal income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77-78 industrialization and, 74, 77-78 industrialization and, 169, 174 Japan and, 62, 168-179, 177, 208 Korean war and, 262 land reform and, 176		
corporate tax. See corporate income tax Cuba mission and, 93 fairness and, 74 inflation and, 74, 77–78 Japan and, 306 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment, 318 as tax, 167, 174–177 tax base and, 128, 170, 315 wars and, 219 WWI and, 62 WWI and, 62 WWI and, 62 University definition of, 52 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 52 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 wars and, 219 WWI and, 62 University definition of, 52 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 52 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists, 34–39 Wisconsin school and, 150, 153, 200, 211 interest income American models and, 35 Columbia University and. See Columbia University definition of, 52 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 34 United States hubri		
Cuba mission and, 93 fairness and, 74 inflation and, 74, 77–78 Japan and, 306 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes progressive rates of, 313 personal. See personal income taxes institutionalism and, 35 Columbia University and. See Columbia University and. See Columbia University and See Columbia University		
fairness and, 74 inflation and, 74, 77–78 Japan and, 306 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes lindonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 219 University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 22 focumental securition, 4, 22 interdi		
inflation and, 74, 77–78 Japan and, 306 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 62 Institute for Research in Land Economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 22 political economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 264, 46, 45, 32–2 prior to Shoup missions, 244–263, 321 income taxes and, 422 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Monetary Fund (IMF), 7,		
Japan and, 306 loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 lincome taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 WWI and, 168–179, 208, 219 Institute for Research in Land Economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American models and, 35 Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism American models and, 35 Columbia University definition of, 32 fiscal science studies, 34–39 fiscal science studies, 34–39 fiscal science studies, 34–39 fiscal science studies, 34–39 fiscal science studies, 34–59 fiscal science studi		
loopholes in, 203 marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 252 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 WWII and, 168–179, 208, 219 Institute for Research in Land Economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 35 Wisconsin school and, 150, 153, 200, 211 interest income American models and, 35 Columbia University and. See Columbia University definition alism American models and, 35 Columbia University definition alism American models a		
marginal. See marginal income tax rates payroll taxes and, 431 personal. See personal income taxes progressive rates of, 513 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 514, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Institute for Research in Land Economics, 153 institutionalism American models and, 35 Columbia University and. See Columbia University and.		· · · · · · · · · · · · · · · · · · ·
payroll taxes and, 431 personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 International Monetary Fund (IMF), 7,		
personal. See personal income taxes progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 314, 317, 344 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176		-
progressive rates of, 313 public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 American models and, 35 Columbia University and. See Columbia University definition of, 32 ffscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American models and, 35 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 245, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Monetary Fund (IMF), 7,	personal. See personal income taxes	
public compliance and, 74 record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 5, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Columbia University and. See Columbia University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax exemption and, 45 viholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,		
record-keeping for, 79 revenues from, 64, 81 schedular, 74, 314, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 University definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 31 New York City and, 33 old institutionalism and, 37–32 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,		Columbia University and, See Columbia
revenues from, 64, 81 schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 definition of, 32 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,		
schedular, 74, 314, 317, 434 self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax evasion and, 232 Individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 fiscal science studies, 34–39 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 31–32 wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 44 hoew York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 282 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,		
self-assessment. See self-assessment system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWY and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 German Historical School, 36 interdisciplinary approaches, 32–34 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 244, 263, 321 income taxes and, 45 inflation and, 244, 263, 321 income taxes and, 245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		
system for income taxes tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes income taxes income taxes and, 377 budget balancing and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174, 309 income taxation and, 74, 77–78 income taxation and, 169, 174, 208 Korean war and, 262 land reform and, 176 income tax administration, 310, 312 tax evasion and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax examption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		
tax administration, 310, 312 tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 New York City and, 33 old institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax exasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		
tax evasion and, 74, 232 Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 indovidual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 International institutionalism and, 31–32 political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax exasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Development Association, 412 International Monetary Fund (IMF), 7,	•	
Tax Policy League survey, 115 taxable income. See taxable income unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Political economists and, 34 United States hubris, 35 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		• • • • • • • • • • • • • • • • • • • •
taxable income. See taxable income unified, 40, 45, 325 willown willow w		
unified, 40, 45, 325 value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Wisconsin school and, 150, 153, 200, 211 interest income American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax exemption and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		* · · · · · · · · · · · · · · · · · · ·
value-added tax and, 433 Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Merican-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Development Association, 412 International Monetary Fund (IMF), 7,		
Viner studies and, 114–118 WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 262 land reform and, 176 WWI and, 309–314 American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax examption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		
WWI and, 309–314 indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 American-Japanese policy alignments, 263 corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		interest income
indirect taxes direct taxes and, 232 Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Corporate taxes and, 383–384 governmental securities, 45 horizontal equity and, 244, 263, 321 income taxes and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		American-Japanese policy alignments,
Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Korean war and, 262 land reform and, 176 Korean war and, 262 land reform and, 176 minicome taxes and, 244, 263, 321 income taxes and, 245, 263 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,	indirect taxes	
Japanese attachment to, 232 tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Korean war and, 262 land reform and, 176 Korean war and, 262 land reform and, 176 minicome taxes and, 244, 263, 321 income taxes and, 245, 263 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,	direct taxes and, 232	corporate taxes and, 383–384
tax enforcement and, 311–312 tax evasion and, 232 individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Korean war and, 262 land reform and, 176 Korean war and, 262 land reform and, 176 horizontal equity and, 244, 263, 321 income taxes and, 245, 263 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Monetary Fund (IMF), 7,	Japanese attachment to, 232	
income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 income taxes and, 45 inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Development Association, 412 International Monetary Fund (IMF), 7,		
individual income taxes. See personal income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 174 japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 income taxes inflation and, 252 prior to Shoup missions, 243–245 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		
income taxes Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Korean and reform and, 176 Korean war and, 262 land reform and, 176 Freedrims during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412 International Development Association, 412 International Monetary Fund (IMF), 7,		
Indonesian tax mission, 6 industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 reforms during occupation, 244 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		
industrialization, 169, 174, 309 inflation banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 revenues from, 382 secret accounts and. See secret bank accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	Indonesian tax mission, 6	
banking and, 377 budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 accounts Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	industrialization, 169, 174, 309	
budget balancing and, 208 democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Shoup recommendations, 245–253 tax evasion and, 268 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	inflation	secret accounts and. See secret bank
democracy and, 170 Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 tax evasion and, 268 tax exemption and, 25 International Baxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	banking and, 377	accounts
Dodge Line and, 181 famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 tax exemption and, 45 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	budget balancing and, 208	Shoup recommendations, 245-253
famine prices argument, 176 as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 witholding taxes and, 245, 264, 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	democracy and, 170	tax evasion and, 268
as forced savings, 167, 169, 176 income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 266–267, 325 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	Dodge Line and, 181	tax exemption and, 45
income taxation and, 74, 77–78 industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 International Bank for Reconstruction and Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,		witholding taxes and, 245, 264,
industrialization and, 169, 174 Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Development (IBRD), 402, 408–411, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	as forced savings, 167, 169, 176	266-267, 325
Japan and, 62, 168–179, 177, 208 Korean war and, 262 land reform and, 176 Japan and, 412, 442 International Development Association, 412 International Monetary Fund (IMF), 7,	income taxation and, 74, 77–78	International Bank for Reconstruction and
International Development Association, Korean war and, 262 land reform and, 176 International Monetary Fund (IMF), 7,	industrialization and, 169, 174	Development (IBRD), 402, 408-411,
Korean war and, 262 412 land reform and, 176 International Monetary Fund (IMF), 7,	Japan and, 62, 168–179, 177,	412, 442
land reform and, 176 International Monetary Fund (IMF), 7,	208	International Development Association,
• • • • • • • • • • • • • • • • • • • •		412
luxury taxes and, 80 399, 402, 407, 408, 442–445, 447	- ,	International Monetary Fund (IMF), 7,
	luxury taxes and, 80	399, 402, 407, 408, 442-445, 447



464 Index

International Trade Organization (ITO), Shoup mission and, 256-257 tax policy and, 269 402, 405, 413, 414 inventories tax, 437 Kropotkin, Peter, 170 Ishi Hiromitsu, 281-283 Kyoto University Economic Review, 234 Ishibashi Tanzan, 169, 171, 173-174, 176, labor, 200. See employment laissez-faire economics, 32 Italy, tax revenues, 308-309 ITO. See International Trade Organization Land Economics (Wehrwein), 154 Ito Hanya, 2, 212-213, 427 land reform in 1800s, 143, 145-146, 309 Japan: A Short Cultural History (Sansom), of 1946, 143 farm taxes and, 410 Japan Association of City Mayors, 341 inflation and, 176 Japan: Past and Present (Reischauer), single tax and, 151-156, 410 217-218 Landon, Alf., 24 Japan Society for the Study of Taxation, Lasker, Albert, 25 т 58 Lewis, W. Arthur, 408, 411 Japanese Federation of Certified Public Tax LFPC. See Local Public Finance Committee Accountant's Association, 440 Liberia mission, 436-437, 439-440, 441, Japan's Finance and Taxation (Shiomi), 444 local public finance 427 Japan Tax Association, 427, 429, 440 Brazil mission and, 435 computations for, 342-344, 353-357 Japan Tax Law Association, 440 Jinno Naohiko, 282-283 democratic practices and, 218 Jiyu-Teiko (Sen), 147 democratization and, 185-186 disarray among supporters, 350-353 Jyo Sentaro, 155 Dodge Line and, 338-339, 341 Kaldor, Nicholas, 407 fiscal autonomy and, 185-186, 205, Kaneko Hiroshi, 281, 283 Kemmerer, Edwin W., 4, 87, 95-96 government cuts and, 338, 341 Keynes, John Maynard grants and, 205-206, 344 on interest rates and capital controls, 415 historical background for, 353-354 Ikeda and, 338 on tax burdens, 62-63 on war reparations, 175-176 Korean war and, 349 Keynesianism, 139-140, 171, 175, 195, local taxation, 204-206, 238, 441 198, 210, 214, 238, 269, 406, 428 macro-fiscal assurances for, 353-354 counter-cyclical policies and, 5-6 Organizations Related to Local Authorities, 338 fiscal policy and, 113 policy negotiations, 347-350 liquidity traps and, 302 Shoup mission and, 201 popular views of, 352-353 Klotz, Louis Lucien, 70, 79 pre-occupation tax system for, 316 Kogiku Kiichiro, 429 property taxes, 185 Kojima Kyoshi, 238 public services and, 348 Kokka-Gakkai Zasshi, 148 sales taxes, 185 Korean tax law, Japanese influence on, Shoup missions and, 238, 336, 345-347 196-197 subsidiarity principle for, 336 Korean war, 324 Viner studies and, 111 banking reform, 262 voluntary contributions system, 441 horizontal equity, 324 wars and, 353-355 inflation, 262 Local Public Finance Committee (LFPC), local public finance and, 349 337-338, 341-344, 346-348, secret bank accounts, 265 350-351, 354-355



Index 465

Morgenthau, Henry, 87, 100, 111-114,

creation and direction of Foreign

Assitance Office, 400, 436

Morgan, J.P., 89, 90, 99

129, 409, 417

background of, 196-198

Moss, L. Harold

Local Public Finance Equalization Grant, 338, 341-344, 342-343, 354-356 luxury taxes definition of, 121-123 demand elasticity and, 121 as disincentives, 80 France mission and, 72 inflation and, 70, 80 patriotism and, 312 tax capacity and, 80 MacArthur, Gen. Douglas, 1-2, 6, 26, 195-198, 249, 253, 256. See also **SCAP** MacDougall, Sir Donald, 432 Machida Chuji, 148 Mack, Ruth P., 77, 128 Magill, Roswell, 26, 44, 87, 98, 101, 111, 125 Manchester school, 145, 146 manufacturer's tax, 124 marginal income tax rates, 71 capital formation goals, 268 cuts in, 126-127, 238 Japanese trends in, 307 reductions, Shoup on, 249 tax base broadening, 317 Marquat, General William F., 178 Marshall Plan, 291, 399, 403 Marxism, 154, 159, 170, 213, 214, 279 Mastick Commission, 23 Matsuzaki Kuranosuke, 157 May, George O., 45-46 McClure, Charles Jr., 434 McKinley administration, 88 Measures for the Economic Development of Under-Developed Countries (ECOSOC), 408 Meiji government, 143-144, 146, 309-310 Mellon, Andrew, 22, 114 Mesa, Mario Ruiz, 93 middle class, 306-307 Mill, John Stuart, 38, 145, 146, 155 Mills, Ogden, 23

interest income taxation, 249 methods of, 237 on securities registration, 255 Shoup mission and, 2, 5, 198, 215, 236-239, 358110, 4531154 movie admissions tax, 231 Musgrave, Peggy, 436 Musgrave, Richard and missions, 6-7, 399, Nakayama Ichiro, 213 Napoleonic laws, 145 National Advisory Council, 234 National Association of Towns and Villages, 341 national income budgets and, 320, 325 tax burdens and, 330 See also specific countries National Governors' Association, 341, 345 National Tax Administration Agency, 440 National Tax Association, 236, 399, 428 natural resources, 289, 292, 434 Natural Taxation (Shearman), 151 Nehring, Holger, 3 neoclassical economics, 32, 96 neo-liberal tax reforms, 447-448 Neumark, Fritz, 207, 435 New Deal corporate taxation and, 125 Shoup mission and, 111, 210 tax ideology, 126-127 Viner studies and, 125 See also specific issues, topics Nikaido Kahei, 156 Nippon Keidanren, 327 Nitti, Francesco Saverio, 158 Obama, Barack, 401 Ogawa Gotaro, 157-158

Obama, Barack, 401
Ogawa Gotaro, 157–158
Oldman, Oliver S., 427, 432
On the Shifting and Incidence of Taxation
(Seligman), 152
Organization for Economic and
Community Development, 442

Ministry of International Trade and Industry (MITI), 299

Mitchell, Wesley, 34

Moore, Mick, 444

Miyajima Hiroshi, 279, 286

money doctors, 4, 6, 88, 179-180

Miyajima Seijiro, 172-173

monopoly capitalism, 170



466 Index

Organizations Related to Local Authorities (ORLA), 338 Ouchi Hyoe, 158, 282 background of, 169-170 Shoup mission and, 173-176, 179, 180, 184-188 Outlines of Social Economy (Ellis), 146 Park, Gene, 302 peacetime dividend, 199 Penner, Rudolph G., 436 Personal Income Taxation (Simons), 51 personal income taxes corporate income tax and, 389 corporation distribution income, 381-383 deductions and, 321, 325, 385 democratic values and, 97 revenues from, 115-118, 368, 382 Platt Amendment, 88-89, 91 political economics, institutionalism and, 34, 42-54. See also specific countries, Political History of the Federal Income Tax, The (Ratner), 50 Political Science and Comparative Constitutional Law (Burgess), 35 Political Science Quarterly, 36 Post, Louis P., 152 postal savings banks, 243, 247, 253, 258, 260, 266, 269 Primi Elementi di Scienza delle Finanze (Cossa), 148 Principles of National Income Analysis (Shoup), 198 Principles of Political Economy (Mill), 146 prisoner's dilemma, 295-297 production taxes, 80 Progress and Poverty (George), 151 progressive income taxation ability-to-pay argument, 116 capital accumulation and, 433 democracy and, 184 progressivity comparisons, 74-75 public perceptions of, 69 Puerto Rico tax mission, 203 socialism and, 158 tax avoidance and, 246, 269 tax burdens and. See tax burden distribution

taxpaying capacity and, 38 Venezeula mission and, 433 progressivism, 5, 20, 200. See also insitutionalism property taxes, 185, 447 local fiscal autonomy, 185 revenues from, 368t Proposal of Land Tax Reform (Kanda), 146 public finance comparative study of, 36 debt versus taxation and, 63 deficit financing and, 331 national bonds, 369 political economy of, 42-54 social justice and, 86 Public Finance (Sagane), 148-149 Public Finance (Shoup), 53-54 Public Finances of Post-War France, The (Haig), 72-73 Public Information Office, 238 public opinion polls, 294-295, 352 public works programs, 89, 100 public-private partnerships. See dollar diplomacy Puerto Rico mission, 202-203 Purdy & Henderson, 99 Rathgen, Karl, 147 rational tax system, 322 Ratner, Sidney, 50 real estate income, 315 Recent American Socialism (Ely), 153 Reconstruction Finance Bank, 181 record-keeping accountant associations, 440 blue returns. See blue returns corporate income taxation, 366 Cuba tax mission, 97 excessive income reporting, 318 income taxation and, 79 inquisitorial state and, 79 as learning process, 297 multiple books, 228 pre-WWI Japan and, 311 sales taxation and, 79 security transactions, 260 self-assessment systems, 232, 324 withholding systems. See withholding systems Reed, Eugene, 256-257, 261, 263



Index 467

Report on Japanese Taxation by the Shoup	types compared, 78
Mission, 2, 189, 235-236, 281,	yield uncertainty, 65
371-373, 426-428	Sanow, Kenneth, 255-256
Representative Government (Mill),	savings
155	capital formation and, 269
Revenue Act of 1918, 40	patriotism and, 243
Revenue Act of 1932, 120	personal/public debt and, 421
Revenue Act of 1934, 118	rates of, 244
Revenue Act of 1935, 125	wars and, 269
Revenue Act of 1936, 125	SCAP. See Supreme Commander for the
Ribot, Alexandre, 68-69	Allied Powers
Ricardian theory, 50, 151, 155	Schumpeter, Joseph, 22, 213-214
Ricardo on Taxation (Shoup), 50	secret bank accounts, 263
Rice, Richard, 182	horizontal equity and, 252
Rist, Charles, 70–71	Ikeda and, 265
Roosevelt administration, 23, 98-99,	inflation and, 252
110–111. See also New Deal	Korean war and, 265
Root, Elihu, 88	MacArthur and, 253
Rosenstein-Rodan, Paul, 411	restoration of, 263
Rousseau, Jean-Jacques, 145	SCAP and, 261
70 0 1 7 13	tax evasion and, 259–261
Sagane Fujiro, 148–149	Warren and, 257-260, 258
sales taxes	Securities Investment Trust Act, 265
ability-to-pay and, 66	securities transactions, 243-245, 257-258
consumption and, 72, 79, 124	bank deposits, 377
criticisms of, 65	record keeping and, 260
Cuba mission and, 93	SCAP, 261
demand elasticity and, 65, 76	securities registration, 255-256
depression relief efforts and, 124	security transfer tax, 246, 248, 254
excess profits tax and, 65	Sekiguchi Satoshi, 279
excise taxes compared, 123-124	self-assessment system for income taxes
farm and labor groups, 65	as arbitrary, 232
fiscal sociology of, 73–78	blue returns. See blue returns
France and, 63–65, 72–79	inflation and, 318
Haig on, 43, 71	non-enforcement of, 318
historical contingency and, 78–79	official system and, 316
horizontal equity and, 75	quota system for, 318
inflation and, 70, 72, 77	reforms of, 322
local fiscal autonomy, 185	revenues from, 382
luxuries. See luxury taxes	SCAP and, 316
manufacturer's tax and, 124	tax evasion and, 187
national levels, 22-23	tax reporting and, 324
production taxes and, 80	underground economy and, 318
progressivity criterion, 74–75	Warren and, 258
record-keeping and, 79	withholding on, 251
Seligman's view of, 65-66	Seligman, Edwin R. A., 22–23
Shoup on, 72–79	acceptance of, 156
tax compliance, 79	background of, 92
tax fairness, 43–44, 65–66	Burgess and, 34–37
tax morale, 124	Columbia institutionalism and, 34–38
Tax Policy League survey, 115	Cuba mission and, 86
7 0 " 77 3	,



468 Index

Seligman, Edwin R. A. (cont.) Shoup missions to Japan, 1-9 definition of taxation, 158 Achievements and failures of, 139-141, France and, 63-65 186-189, 267-271, 278-284, German influences, 149 428-431, 438-442 Haig influenced by, 39 aid curse and, 301 Political Science Quarterly and, 36 Bronfenbrenner retrospective, 428-431 on sales taxes, 65-66 capital gains and. See capital gains Shoup and, 26, 31, 54 taxation cautions and, 235 single tax movement and, 152, 154-156 Shavell, Henry, 256, 316 conscientiousness of, 220 Shearman, Thomas G., 151-152 democracy and, 195 Shere, Louis, 114, 199 Dodge and, 139-140, 256-257, 301, Shibata, Hirofumi, 436 352, 420 Shibusawa Keizo, 174-175 European systems and, 207 Shidehara cabinet, 175 fact-finding phase, 219, 228-233 Shima Yasuhiko, 279 follow-through capacity, 207, 209 France mission and, 228, 231, 232 Shinohara Miyohei, 238 Shinto doctrine, 313 implementations of, 236-239 Shiomi Saburo, 2, 158, 212-215, 219, 234, impression management, 217 inflation and, 167-168 237, 249-252, 427 Shoup, Carl intellectual culture and, 168, 182 address and reports to NTA, 236, interest income and. See interest income international monetary reform and, 403 428-429 archives for, 18, ix-xi Japan, expertise on, 200, 207, 212-218 Chinese mission and, 47 Keynesian economics and, 201 Korean war and, 256-257 contextual analysis and, 72-73 doctoral thesis, 42, 71-73, 82 lobbying of, 231 Dodge and, 26, 250, 279: formative local public finance and, 208, 345-347, influences, 18-26 3621134 on global warming, 21 local taxation and, 238 as intellectual ambassador, 46-47 money doctoring and, 6 Japan. See Shoup missions to Japan New Deal and, 210 as Keynesian, 139-140, 195, 198, 201, organizing for investigation, 195-220 210, 22In9, 428 peacetime dividends and, 199 legacy of, 52, 82, 282 policy environment during, 167-189, New Deal views, 111 228-234 post-occupation modifications, 242-243 as policy entrepreneur, 14-15, 17 pre-existing institutions, 337 peacetime tax system and, 199 pragmatism of, 30-31, 53 public perceptions of, 185, 351-352 Roosevelt tax policy and, 111 recommendations by, 136-137, scholarship of, 49-51 233-236, 243, 245-249 as team leader, 235 recruitment and, 198-216 at U.S. Treasury, 101, 110-111, Reed and, 256-257 respectful attitude of, 182-183, 233 126-129 value-added tax and, 52, 440-441, SCAP and, 216, 349 455n83 scholarship on, 7-9 second visit and, 256-262 writes to MacArthur, 429 See also specific works Shoup system and, 242, 267-271 Shoup, Paul, 18-26 Shoup's retrospectives, 52, 428-431, Shoup, Ruth Snedden, 20-21, 25, 438-442 27112 social distractions during, 229-235



Index 469

tax missions influenced by, 6-7, 442 tiered approaches and, 215-216 value-added taxation and, 238-239 Warren and, 257-260 welcoming of, 167-168, 179-183 Showa Electric scandal, 176 Shui, Florian, 3 Simons, Henry, 51, 59nn73-74, 405 Simpson-Bowles commission single tax movement, 151-156 Smith, Adam, 157 social allocation of resources, 183-185 social gospel movement, 153 social justice, 91 Snyder, John, 278 Southern Californians, Inc., 24 Southern Pacific Railroad, 18-19, 24 Soviet planned economy, 174 Sozialpolitik, 154, 157 Speyer & Co., 88-89, 99 Stanford University, 19-20 Starr, Kevin, 24 Stewart, Miranda, 445 Stigler, George J., 49 subsidiarity principle, 336 Sullivan, Clara K., 433, 436, 451n24 Supreme Commander for the Allied Powers (SCAP). See also MacArthur, Gen. Douglas Dodge and. See Dodge, Joseph experts and, 207 implementations and, 249 inflation and, 177 interest income and, 263 Japanese relationship with, 197 secret accounts and, 253, 261 security transactions and, 253, 256, 26T self-assessment system and, 316 Shoup mission and, 216, 349 tax administration and, 294 tax reform and, 195-198 Surrey, Stanley, 2, 203–204, 233, 281, 400, 427, 43 I-434, 45 on 19 Suye Mura: A Japanese Village (Embree), 217-218 Suzuki Takeo, 250–251, 278–279 Sweden, tax revenue sources, 308-309

Takano Iwasaburo, 157 Tanzei-Taro Garusuto, 155 tax administration aid curse and, 292-297 blue returns and. See blue returns capacity to tax. See tax capacity corruption and, 352, 446 definition of, 52 direct taxes and, 311-312 employee training and, 317 excise taxes and, 123 income taxes and, 310, 312 indirect taxes and, 311-312 intrusiveness and, 79, 296 local level of, 312 luxury taxes, 80 negotiations and, 294 refraction between tax code and implementation, 37, 228, 281, 307, 319, 321, 325 savings accounts and, 251 SCAP and, 294 simplification and. See tax simplification tax compliance. See tax compliance tax consciousness. See tax consciousness tax enforcement, 178, 251, 311-312 tax evasion. See tax evasion tax mission structures and, 438-440 transparency and. See tax simplification turnover tax and, 79-81 U.S. and, 41 war and, 68 Tax Advisory Commission report of 1961, 330 Tax Advisory Commission report of 1965, 33I tax architecture, 52, 438-440 tax audits, 293-297 tax base broadening, 110, 129 corporate taxes and, 365 exemptions and, 114–115, 129 inflation and, 128 Japanese trends, 307 number of taxpayers, 118, 317 progressive rates with, 317 tax fairness and, 110 tax ideology and, 117, 118 Tax Policy League survey, 115 tax rates and, 370, 371 unified income tax and, 40 wars and, 313, 315

Taft-Hartley Act of 1947, 406

Takahashi Masao, 186, 214, 233



470 Index

tax burden	rate reductions and, 327–328
benefit theories for, 116-117	Shoup missions and, 351-352
distribution of, 114, 116-117, 152, 320	sizes of, 325
high levels, 178	trust and, 328
national income and, 317, 330	Yoshida and, 352
progressive taxation and. See progressive	tax efficiency, 48, 317
income taxation	tax engineering, 52, 438-440
Seligman on, 152	tax equity
tax ideology and, 114	capital formation and, 279–280
Tax Bureau, Ministry of Finance, 263–265,	horizontal equity and. See horizontal
270, 386–390	equity
tax capacity	tax efficiency, 48
blue returns and, 297	tax neutrality. See tax neutrality
Britain during WWI, 418	tax stimulus policies, 263
France and, 73, 74, 418	tax evasion
luxury taxes and, 80	capital gains and, 247–248
progressive taxation and, 38	distribution of, 228
tax compliance	forgiveness and, 259–261
democracy and, 289–290	high income taxes and, 232
France and, 66	income taxes and, 74
	indirect/direct taxation, 232
income taxes and, 74	as policy, 268
inspector training for, 71	* **
post-war disillusionment and, 179	progressive taxation and, 246
sales taxes and, 79	rates in viscious cycle with, 232
simplification and, 71	self-assessment system, 187
small businesses and, 66	turnover tax and, 78
tax acceptance and, 178	tax exemptions
tax culture and. See tax culture	base-broadening and, 114, 129
tax morale and, 112–113	benefit theory and, 118
tax unrest, 145, 177-179	Great Depression and, 114–116
tax consciousness	tax consciousness and, 419
excessive reporting and, 318	tax fairness
exemptions and, 114, 318, 419	ability-to-pay definition, 322
income taxes and, 44–45	base broadening and, 110
reform and, 449	benefit theory and, 116–118
respect and, 197	excise taxes and, 119, 122
sales taxes and, 44–45, 124	horizontal equity and. See horizontal
tax culture	equity
definition of, 307	public perceptions of, 74, 295-296
quota system, 318	regressivity and, 122
taxpayer cooperation, 310	revenue sources and, 123-124
trust and, 309-323, 328	sales taxes and, 43-44, 65-66
tax cuts	tax ideology. See tax ideology
blue returns and, 325	tax justice and, 31
deductions and, 327, 385	tax ideology, 114
earned income and, 385	base broadening and, 117-118
exemptions and, 327	Meiji Restoration and, 310
institutionalizing of, 323-328	New Deal and, 126–127
Japanese trends in, 306-331, 325, 371	tax missions
local cuts and, 338, 341	agenda setting for, 444
post-Occupation, 306	Dodge methods and, 442, 446



Index 471

educational role of, 439 foreign experts and, 439-440 historical overview, 4-5, 438-440 international institutions and, 444 post-war increase, 442 success criteria for, 52, 439 tailoring to specific countries, 439, See also specific countries, missions tax neutrality, 41-42, 279, 418, 420. See also tax equity Tax Policy League survey, 115 tax reform in 2011, 365 budget requirments and, 320-321 economic development and, 289 French history of, 67 historical contingency and, 206 post-Occupation, 426-429 successfulness of, 430, 437-438 wars and, 67 427 See also specific reforms, tax missions, Tax Reform of 1981 (Japan), 388-389 Tax Reform of 1984 (Japan), 389-390 Tax Reform Act of 1986, 307, 400 tax revenues, international comparisons, 308-309, 367-369 tax simplification, 178, 183, 446 democracy and, 184 tax compliance and, 71 transparency and, 297 Viner studies and, 111 taxable income ability-to-pay and, 45-46 definitions of, 39-42, 44, 202, 247 horizontal equity and, 45 as living mutable concept, 40 Simons on, 51 taxable units and, 51 taxation definitions of, 157-158 democracy and, 183-189 development and, 38, 41 215 distributive politics and, 306-307 economic structures and, 66, 420 inflation and, 174-177, 177, 181 middle class and, 306-307 professionalization of, 290 wars and, 143, 175 See also specific countries, topics

Taxation Investigating Committee, 212-213 teleological methods, 37-38 Tentearo Makato, 152 Thierry, Joseph, 69-70 Tilly, Charles, 290 tobacco taxes, 119-121, 314 Tolstoy, Leo, 152 Toward Social Economy (Bowen), 205-206 trade, employment and, 405-407 trade globalization, 306-307 Trade Union Law of 1945 (Japan), 406 Traite de la science des finances (Leroy-Beaulieu), 146 transparency, democracy and, 184 Treasury I (1984), 400 Truman administration, 6, 196, 199 trust. See tax culture Tsuru Shigeto, 2, 169, 212-216, Bronfenbrenner and, 237-238 Ikeda and, 214 policy and, 182, 189 Shoup mission and, 182, 189 Willoughby surveillance list, 238 Tubman, William, 436 Turkey missions, 399 turnover tax, 42, 71-72 administrative capacity and, 79-81 agricultural/urban groups and, 78-82 Brazil mission and, 435 currency markets and, 77 horizontal equity and, 82 inflation and, 76-77 point of collection, 76 revenues from, 81t sales taxes and. See sales taxes tax evasion and, 78 value-added taxes and, 42, 435 vertical equity and, 82 yield from, 81 Twentieth Century Fund, 25, 44, 46, 101,

Umezawa Setsuo, 389
underground economies, 441
self-assessment system and, 318
value-added taxes and, 447
unearned income, 115, 311
United Nations, 399



472 Index

United States scope of, 112 debtor-creditor transition, 62 tax simplification and, 111 hubris of, 43 as model, 40-41 Wadagaki Kenzo, 147-149 tax revenues, 308-309 Wagner, Adolph, 148, 157-158 turn-of-the-century Japan and, 149-156 Wakimura Yoshitaro, 213 See also specific persons, topics Wandell, William H., 182 Warren, William, 2, 199, 201-204, 235, universality principle, 96 Urawa scandal, 352 257-260 user fees, 119 wars administration during, 68 value-added tax debts/taxes issue, 63 aid curse and, 302 destruction in, 291 Brazil mission and, 435 excess profits taxes, 64, 68 capital formation and, 268 income taxes and, 314 corporate tax and, 370, 390 inflation and, 174-175, 219 failure of, 140-141 local public finance during, 353-354, horizontal equity and, 281 356 implementation of, 336 savings and, 269 income taxes and, 433 tax base and, 313, 315 Liberia mission and, 437 tax ideology and, 70 neo-liberal tax reform and, 447-448 tax reform and, 67 regressivity of, 42 See also specific countries, wars White, Harry Dexter, 99, 100 Shoup missions and, 238-239 Shoup on, 440-441 White Paper on Public Finance (MOF), tax revenues from, 368t 318 turnover tax and, 42, 435 Willoughby, Major General Charles A., underground economy and, 447 216, 238 Venezeula mission and, 433 Wisconsin school, 150, 153, 200, 211 Vasquez, Jorge Martinez, 447 withholding systems Veblen, Thorstein, 32 income taxes and, 382 Venezeula mission, 6, 431–434, 451n29 inflation and, 315 vertical equity, 82 interest income and, 232 vertical integration of firms, 82, 421 record-keeping and, 383 Vickrey, William S., 2, 47-48, 58n51, self-assessment taxes and, 251 201-204, 222n23, 234, 235, 400 Shoup-Friedman-Mack study, 128 Viner, Jacob, 26, 111, 408, 417 on wages, 282 Viner studies, 110–129 Wood, General Leonard, 88 business cycles and, 111 World Bank, 7, 442-445, 447 estate taxes and, 419 World Trade Organization, 442 income taxes and, 114-118 independence of, 112 Yamada Isamu, 238 Yoshida Shigeru, 173, 212–213 key issues of, 111 limitations of, 113-114, 117 Dodge Line and, 298-299 local revenue systems and, 111 interest income tax and, 249 New Deal and, 125-127 tax cutting policies and, 212, 352 reception of, 124-125

Zaisei Genron (Takano), 157

recommendations of, 112-114