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and other regulatory instruments Excise taxes moreover are increasingly looked upon as revenue substitutes for distortionary taxes on capital and labour Addressing these and other issues this book by internationally recognized experts analyses the art of excise taxation providing a systematic insightful and often provocative treatment of a major fiscal instrument that policy makers often neglect and that gets little attention in the professional literature It provides a sound understanding not only of relevant economic theory but of the myriad institutional details that are crucial for the practical application of that theory

Utility Corporations United States. Federal Trade Commission, 1935

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