# Stephen Smith

A Very Short Introduction



Taxation: A Very Short Introduction

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Stephen Smith

# TAXATION

### A Very Short Introduction



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I have in particular benefited from the Mirrlees Review, a fundamental assessment of the UK tax system initiated by the IFS, which involved many of the world's leading academic researchers and tax policy thinkers. The reports published as a result of this work—the background papers in *Dimensions of Tax Design* and the final report of the Mirrlees review team *Tax by Design*, published in 2011—provide a remarkable synthesis of economic theory and evidence, and an authoritative manual for tax policy.

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