CONTENTS

The Contributors		vii
In	Introduction	
	PART I	
	TAX REFORM - STRUCTURE	
1	The Income Tax Rate Structure Andrew Dilnot	9
2	Taxing Fringe Benefits: The New Zealand and Australian Experience Claudia D. Scott	22
- 3	What Kind of Corporation Tax? Sijbren Cnossen	40
4	Issues in Adopting and Designing a Value-Added Tax Sijbren Cnossen	73
5	Local Taxation - Lessons from Britain David King	108

PART II

TAX REFORM - ADMINISTRATION

6	Minimising Evasion and Avoidance - Lessons from Australia Ian Wallschutzky	129
7	Self-Assessment and Administrative Tax Reform in Ireland Frank Cassells and Don Thornhill	152
8	Forms Design and Comprehensibility Michael Foers	179
	PART III	
	TAX REFORM - SOME WIDER ISSUES	
9	Tax Reform and Incentives: A Case Study from the United Kingdom Chuck Brown and Cedric Sandford	201
10	'Green Taxes' - The Scope for Environmentally- friendly Taxes Stephen Smith	220
11	Policy Perspectives on International Taxation Donald J. S. Brean	238