

TABLE OF CONTENTS

I.	INTRODUCTION AND SUMMARY	7
	A. The use of tax models	7
	Purpose and coverage	7
	The development of tax models	8
	B. Summary of the report	8
II.	THE TAX MODELS COVERED	10
	A. General definition of models covered	10
	B. Participating countries and the models covered	11
	C. The models and methods not covered	11
	D. The use of tax models	14
	Analytical possibilities	14
	Shortcomings	16
III.	TECHNICAL ASPECTS OF TAX MODELS	17
	A. Data requirements	17
	Data sources and data coverage	17
	Sample selection	19
	Ageing of data	24
	Supplementary data sources	26
	B. Model properties	28
	Model structure	28
	Behavioural mechanisms	28
	C. Model output	29

IV.	MODEL USE AND MODEL DEVELOPMENT	31
	A. The use of the models	31
	The institutional setting	31
	The specific use	31
	General evaluation of the models	32
	B. Computer facilities and costs	34
	C. Development plans	34
V.	EXAMPLES OF SPECIFIC CALCULATIONS	37
	A. Recent uses of the models	37
	B. Country examples	37
	Australia	37
	Canada	38
	Denmark	38
	United Kingdom	38
	SELECTED BIBLIOGRAPHY	44