



Distribution of Tax Burden and Expenditure Benefits

By G.S. Chandawat

Mittal Publications, New Delhi, 1999. N.A. Book Condition: New. Xiv+242pp This book attempts to determine both the tax and benefit incidence among income groups, with a view to measuring the contribution of various taxes and government expenditures to redistribution of income of households in the Jodhpur district. For this purpose the study undertakes an elaborate empirical exercise to analyse the distribution of benefit from government expenditure on social and community services. Attempts has been made to measure tax progressivity and regressivity of benefits and to compare the degree of inequality in income distribution after and before government's spending and taxes through Gini Coefficient. The analysis of net effect of government expenditure and taxation policies together in reducing the gap, between ?haves? and ?have-nots? constitutes a significant feature of the study. The methodology employed which is viable has been explained at length in a fairly satisfactory manner bringing out the assumptions made, given the availability of the required type of data. Further more several other details, such as, for example, the survey of households undertaken, or the selection of taxes and types of government expenditure for estimating burdens and benefits that eventually yield the data needed on burdens and benefits have...

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