La Flat Tax nella politica italiana delle riforme
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The Flat Tax in the Italian Reform Policy
Abstract: This essay is addressed to the analysis of the Flat Tax as an instrument of a reform policy in Italy, which is characterised by a high and growing public debt/GNP ratio and by the stagnation of productivity since many years. The expected results of the Flat Tax on the labour market, on the compliance costs and on the public inlays are analysed and referred to some recent Flat Tax proposals with particular attention to that presented by Francesco Forte and Domenico Guardabascio.

Keywords: H22 National taxation, H24 Tax, H25 Tax system.

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