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Raja J. Chelliah

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Originally published in 1960, with a second edition in 1969, this book is of special interest for having been the first systematic attempt to discuss problems of fiscal policy from the point of view of promoting economic growth in underdeveloped countries. It deals mainly with problems of tax policy, and outlines the economic principles by which the structure of taxation in developing economies can be constructed and evaluated. The work made a distinct contribution in the field of Development studies by reorienting the theory of fiscal policy originally developed in the economically advanced countries to the problems, requirements and institutional structure of an underdeveloped, over-populated country with a mixed enterprise system.



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