

# Taxation, growth and fiscal institutions: a political and economic analysis

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## Abstrak

This volume highlights the role of institutions in explaining the gulf between inequality and growth, by applying a dynamic general equilibrium framework and by utilizing econometric techniques. Econometrically two important hypotheses are tested. First, assuming there is no difference in institutions, the growth rate increases as inequality decreases. Second, assuming inequality remains unchanged, improvement in the integrity of fiscal institutions results in higher economic growth.