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Acquired Firms Taxes Journal of Agricultural and Resource Economics The Journal of Economic Education *David M. G. Newbery Donald Phares National Tax Association-Tax Institute of America Francis Seton Duvvuri V. Ramana National Tax Association Douglas D. Purvis L. Auer David Charles Distad*

written by experts in the field this book uses the modern theory of public finance to analyze tax and pricing policy in developing countries

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this study proposes a new conceptual framework for an integrated analysis of prices and values this system covers both factor and commodity valuations more general than previously established standard systems it provides a basic structure from which neo classical marxian and sraffa type price concepts can all be derived as special cases

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