



Markets in Vice, Markets in Virtue

John Braithwaite

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This sweeping, comparative study of taxation in the United States and Australia shows that even as governments in the Western world have become increasingly sophisticated tax collectors, a competitive and ruthless market in advice on tax avoidance has developed. The same competitive forces in the late twentieth century which have driven down prices and sparked efficiencies in the production of fast food or computer parts have helped stimulate the markets for "bads" like tax shelters and problem gambling. Braithwaite draws the surprising conclusion that effective regulation could actually flip markets in vice to markets of virtue. Essential reading for anyone involved in policy, governance, and regulation, *Markets in Vice, Markets in Virtue* provides a blueprint for restoring the equity of Western tax systems and a breakthrough theory of how regulators can support markets in virtue and curtail markets in vice.

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