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- Examines theoretical and empirical aspects of fiscal policy, broadly interpreted to include expenditure and financing policies
- Emphasizes open economy or, more generally, interjurisdictional issues: the interaction of policies across jurisdictions and the effects of those policies on economic (and political economy) outcomes
- Features a special Policy Watch section discussing current policy issues or reviewing recent tax developments

*International Tax and Public Finance* serves as an outlet for first-rate original research on both theoretical and empirical aspects of fiscal policy, broadly interpreted to include expenditure and financing policies. A special emphasis is on open economy or, more generally, interjurisdictional issues: the interaction of policies across jurisdictions and the effects of those policies on economic (and political economy) outcomes. This international/interjurisdictional focus is not, however, an exclusive one: high quality contributions in any area of public finance (e.g., single-country tax reform analysis) will also be welcome.

A feature of *International Tax and Public Finance* is the inclusion of a special section—Policy Watch—discussing a current policy issue or reviewing some recent developments. Facilitating communication between academic work and policy practice serves many purposes—researchers need to know policy priorities and policy-makers need to absorb the products of academic research. Policy Watch provides a forum within which such discussions can take place.

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