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TAX EFFICIENCY AND QUALITY/QUANTITY TRADE-OFFS IN DEFENSE PROCUREMENT*

Jonathan Lipow & Yakir Plessner

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Abstract

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Security at Tel Aviv University, and two anonymous referees for their comments and insights.

Keywords: Defense procurement Weapon quality Tax smoothing

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Notes

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¹A number of observers, including the authors of this paper, regard the AICVAI/AIMVAL results with great skepticism. All engagements were in daylight and good weather, negating the F-15s superior night/adverse weather capabilities. Ground radars guided the aircraft to each other, negating the value of the F-15s superior radar. Furthermore, all engagements were near USAF bases, eliminating the F-15s advantage in range. In short, the F-15 was unable to demonstrate its qualitative superiority because the structure of the trials forbade it from doing so.

²See Hildebrandt ([1999](#)) for an excellent discussion of military production functions and how they differ from utility functions.

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⁶It may be argued that our results do not hold for LDCs since few of these countries design or manufacture their own weapons. This is not the case. Many LDCs actually do produce much of their own weaponry, including Brazil, China, Egypt, India, Iran, Israel, Russia, South Africa, South Korea, and Turkey.

⁷Following publication of Bohn ([1990](#)), a vibrant literature has developed regarding the use of government debt management as a tool in facilitating tax smoothing.

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