Executive s

becca Christie

Robot taxes embo

A robot tax is

It is best

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Welcome to the future

e concept of increasing taxes on capital to o set falling tax revenues from labour is worth revisiting

1 See for current de nitions and speci cations.

Rearrangement, rather than replacement, of workers is likely to continue; tax plans need to be made accordingly

Productivity and globalisation

Whose jobs are going away?

Practicalities of an actual robot tax

4 See Kevin J. Delaney, ' e robot that takes your job should pay taxes, says Bill Gates', , 17 February 2017, available at .

5 See Arjun Kharpal, 'Bill Gates wants to tax robots, but the EU says, "no way, no way"', , 2 June, available at .

6 See , 'European parliament calls for robot law, rejects robot tax', 16 February, available at .

7 See Yoon Sung-won, 'Korea takes rst step to introduce "robot tax"', , 7 August, available at .