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About Us. The Tax Foundation is the nation's leading independent tax policy nonprofit. Since 1937, our principled research, insightful analysis, and engaged experts have informed smarter tax policy at the federal, state, and global levels. A Tobin tax was originally defined as a tax on all spot conversions of one currency into another. It was suggested by James Tobin, an economist who won the Nobel Memorial Prize in Economic Sciences. A carbon tax is a form of pollution tax. Pollution taxes are often grouped with two other economic policy instruments: tradable pollution permits/credits and subsidies. News and information about the Government's tax policy work programme, including: - proposed changes to the laws that Inland Revenue is responsible for - Tax Policy And The Economy, Volume 26