

# The Existence Condition of the Single-Peaked Laffer Curve of Consumption Tax

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## Abstract

This paper demonstrates the existence condition of the peak of Laffer curve of consumption tax in simple general equilibrium model. We obtain the result that this condition depends on the parameters of households with respect to consumption and labor supply.

**Key Words:** Laffer Curve, General Equilibrium Model, Consumption Tax

*JEL classification:* E62, H20