# Reforming the Tax System for the 21st Century

## The Mirrlees Review

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The Review will be published online and by OUP in two volumes. The first, ***Tax by Design***, sets out the conclusions of the Review. The second, ***Dimensions of Tax Design***, consists of a set of commissioned chapters dealing with different aspects of the tax system.

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### Volume I: Tax by Design

The first volume, written by the editorial team, presents a coherent approach to tax reform. Its aim is to identify the characteristics of a good tax system for any open developed economy. It will also assess the extent to which the UK tax system conforms to these ideals and recommend how it might realistically be reformed in that direction. Drawing on the expert evidence from the commissioned chapters and commentaries in Volume II, it provides an integrated view of tax reform.

**Contents**

1. Introductory chapter
2. The system as a whole and reform
3. Savings and Assets (to include pensions but not housing)
4. Gifts and Inheritance
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9. Housing, property and Land
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11. Institutions
12. Concluding chapter

## Volume II: Dimensions of Tax Design

The second volume consists of a set of thirteen commissioned studies which draw on the latest thinking in each area. It brings together a high-profile group of international experts and younger researchers to assess the dimensions of tax design in a number of key areas for the Review. These are supplemented by expert commentaries to provide the widest range of views and ideas across a wide range of questions in tax design.

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2. Means-testing and tax rates on earnings
*Mike Brewer, Emmanuel Saez and Andrew Shephard*
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3. Labour supply and taxes
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*Don Fullerton, Andrew Leicester and Stephen Smith*
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7. The effects on consumption and saving of taxing asset returns
*Orazio Attanasio and Matthew Wakefield*

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## Publication

Oxford University Press: May/June 2009.

Pre-publication versions of chapters and commentaries available online at:

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