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.

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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
5. Rates
6. Sin Taxes
7. VAT
8. Environment
9. Housing, property and Land
10. Companies
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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Preface / Foreword

1. Taxation in the UK
   Stuart Adam, James Browne and Christopher Heady
   Commentaries by: Chris Evans

2. Means-testing and tax rates on earnings
   Mike Brewer, Emmanuel Saez and Andrew Shephard
   Commentaries by: Hilary Hoynes, Guy Laroque and Robert Moffitt

3. Labour supply and taxes
   Costas Meghir and David Phillips

4. Value added tax and excises
   Ian Crawford, Michael Keen and Stephen Smith
   Commentaries by: Richard Bird, Sijbren Cnossen, Ian Dickson, Jonathan Gruber and David White

5. Environmental taxes
   Don Fullerton, Andrew Leicester and Stephen Smith
   Commentaries by: Paul Johnson, Agnar Sandmo and Nicholas Stern

6. The base for direct taxation
   James Banks and Peter Diamond
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7. The effects on consumption and saving of taxing asset returns
   Orazio Attanasio and Matthew Wakefield
8. Taxation of wealth and wealth transfers
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9. Taxing corporate income
Alan Auerbach, Michael P. Devereux and Helen Simpson
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10. International capital taxation
Rachel Griffith, James Hines and Peter Birch Sørensen
Commentaries by: Julian Alworth, Roger Gordon and Jerry Hausman

11. Small business taxation
Claire Crawford and Judith Freedman

12. Tax implementation
Jonathan Shaw, Joel Slemrod and John Whiting
Commentaries by: John Hasseldine, Richard Highfield and Brian Mace

13. The political economy of tax policy
James Alt, Ian Preston and Luke Sibieta
Commentaries by: Peter Riddell, Guido Tabellini and Chris Wales

Publication


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

www.ifs.org.uk/mirrleesreview