The Elgar Guide to Tax Systems

Edited by

Emilio Albi
University of Madrid (Complutense), Spain

Jorge Martinez-Vazquez
Georgia State University, USA

Edward Elgar
Cheltenham, UK • Northampton, MA, USA
Contents

List of contributors vii
Acknowledgments ix
List of abbreviations x

Introduction 1
Emilio Albi and Jorge Martinez-Vazquez

1 Tax systems in the OECD: recent evolution, competition, and convergence 11
Vito Tanzi

2 Direct versus indirect taxation: trends, theory, and economic significance 37
Jorge Martinez-Vazquez, Violeta Vulovic, and Yongzheng Liu

3 Individual income taxation: income, consumption, or dual? 93
Robin Boadway

4 The challenges of corporate income taxes in a globalized world 130
Emilio Albi

5 Wealth and wealth transfer taxation: a survey 183
Helmuth Cremer and Pierre Pestieau

6 Value-added tax: onward and upward? 218
Jorge Martinez-Vazquez and Richard M. Bird

7 The economics of excise taxation 278
Sijbren Cnossen

8 The scale and scope of environmental taxation 300
Agnar Sandmo

9 Financing subnational governments with decentralized taxes 328
Roy Bahl

10 The administration of tax systems 360
John Hasseldine
11 Political regimes, institutions, and the nature of tax systems 376
   Stanley L. Winer, Lawrence W. Kenny, and Walter Hettich

12 Tax system change and the impact of tax research 413
   Richard M. Bird

Index 457