



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.

Chair

Sir James Mirrlees

Editorial Team

Stuart Adam, Tim Besley, Richard Blundell, Stephen Bond, Robert Chote, Malcolm Gammie, Paul Johnson, Gareth Myles and Jim Poterba

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
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

Commentaries by: *Robert Hall, John Kay and Pierre Pestieau*

7. The effects on consumption and saving of taxing asset returns

Orazio Attanasio and Matthew Wakefield

8. Taxation of wealth and wealth transfers

Robin Boadway, Emma Chamberlain and Carl Emmerson

Commentaries by: *Helmuth Cremer, Thomas Piketty and Martin Weale*

9. Taxing corporate income

Alan Auerbach, Michael P. Devereux and Helen Simpson

Commentaries by: *Harry Huizinga and Jack Mintz*

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*

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Oxford University Press: May/June 2009.

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

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