

## Reading list for lecture on taxation of goods and services

### Academic papers:

Atkinson, A.B. and Stiglitz, J. E., 1976. The design of tax structure: direct versus indirect taxation. *Journal of Public Economics*, **6**(1-2), 55-75.

[<http://hassler-j.iies.su.se/courses/Riksdag/Papper/AtkinsonStiglitz1976.pdf>]

Browning, M. and Meghir, C., 1991. The effects of male and female labour supply on commodity demands. *Econometrica*, **59**, 925-951.

[<https://www.jstor.org/stable/pdf/2938167.pdf>]

Diamond, P.A., and Mirrlees, J.A., 1971. Optimal taxation and public production I-II. *The American Economic Review*, **61**, 8-27 and 261-278.

[<https://www.jstor.org/stable/pdf/1910538.pdf>]

[<https://www.jstor.org/stable/pdf/1813425.pdf>]

Harris, T., Phillips, D., Warwick, R., Goldman, M., Jellema, J., Goraus, K. and Inchauste, G., 2018. Redistribution via VAT and cash transfers: an assessment in four low and middle income countries (No. W18/11). Institute for Fiscal Studies.

[<https://www.ifs.org.uk/uploads/WP201811.pdf>]

Kleven, H.J., Richter, W.F. and Sørensen, P.B., 2000. Optimal taxation with household production. *Oxford Economic Papers*, **52**(3), 584-594.

[<https://www.jstor.org/stable/pdf/3488643.pdf>]

Piggott, J. and Whalley, J., 2001. VAT Base Broadening, Self Supply, and the Informal Sector. *The American Economic Review*, **91**(4), 1084-094.

[<https://www.jstor.org/stable/pdf/2677828.pdf>]

### Other reading:

Crawford, I., Keen, M. and S. Smith, 2010. Value added tax and excises. In: Adam et al ed. *Dimensions of Tax Design*, Oxford University Press, Oxford.

[<https://www.ifs.org.uk/uploads/mirrleesreview/dimensions/ch4.pdf>]

Guardian, 2010. *VAT: a brief history of tax*. Published online.

[<https://www.theguardian.com/money/2010/dec/31/vat-brief-history-tax>]

Mirrlees, J.A., et al, 2011. Chapters 6 and 7, *Tax by Design*, Oxford University Press, Oxford.

[<https://www.ifs.org.uk/uploads/mirrleesreview/design/ch6.pdf>]

[<https://www.ifs.org.uk/uploads/mirrleesreview/design/ch7.pdf>]

OECD, 2018. *Consumption Tax Trends 2018. VAT/GST and excise rates, trends and policy issues*. OECD Publishing, Paris.

[[https://read.oecd-ilibrary.org/taxation/consumption-tax-trends-2018\\_ctt-2018-en](https://read.oecd-ilibrary.org/taxation/consumption-tax-trends-2018_ctt-2018-en)]