

## Some Useful Sources

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The sources presented for further work complement those included in the accompanying articles especially the first. Research on countries outside the UK is indicated where this is not clear from the title.

### Web sources

Centre for Policy Studies, <https://www.cps.org.uk> [accessed 15.10.2019] – centre right think-tank with tax and cost of living one of its core areas.

Institute of Fiscal Studies, [www.ifs.org.uk](http://www.ifs.org.uk) [accessed 15.10.2019] – research institute which produces regular briefings, reports, working papers and an annual Green Budget offering proposals for forthcoming budgets with special analyses of social policy related issues. It has also established the Deaton Review, *Inequalities in the Twenty-First Century*, which should provide relevant materials.

Institute for Public Policy Research, <https://www.ippr.org> [accessed 15.10.2019] – centre left think-tank with Commission for Economic Justice reports.

Low Incomes Tax Reform Group (LITRG), <https://www.litrg.org.uk/> [accessed 15.10.2019] - 'a voice for the unrepresented' with tax guides linked to the Chartered Institute of Taxation.

Resolution Foundation, <https://www.resolutionfoundation.org/> [accessed 15.10.2019] – think-tank with particular focus on middle and low incomes with regular briefings as well as publications. Intergenerational Fairness Centre analyses fairness in interaction of benefits and taxes.

Social Justice Ireland, <https://www.socialjustice.ie/> [accessed 15.10.2019] – centre left with tax and social policy as core areas.

Taxpayers' Alliance, <https://www.taxpayersalliance.com/> [accessed 15.10.2019] – a campaigning and advocacy organisation 'for lower taxes and better government'.

Tax Justice UK, <http://www.taxjustice.uk/> [accessed 15.08.2019] – a campaigning and advocacy organisation for 'a better tax system to benefit everyone in the UK'.

Tax Research UK, <https://www.taxresearch.org.uk/Blog/> [accessed 15.10.2019] – Richard Murphy's accessible commentary on news and current affairs in taxation.

Thinktank for Action on Social Change (TASC), <https://www.tasc.ie/> [accessed 15.10.2019] – thinktank with focus on economic justice including fair taxation in Ireland and across the European Union.

Eurostat, [https://ec.europa.eu/info/topics/taxation\\_en](https://ec.europa.eu/info/topics/taxation_en) [accessed 15.10.2019] – providing comparable taxation system data for all EU member states as part of their annual *Taxation Trends in the European Union* publication.

Organisation for Economic Co-operation and Development (OECD), <https://www.oecd.org/tax/tax-policy/> [accessed 15.10.2019] – providing comparable taxation system data on OECD member states and publications on tax policy.

## Taxes and social policy

- Boden, R. (2004) 'Taxation research as social policy research', in M. Lamb, A. Lymer, J. Freedman and S. James (eds.), *Taxation: An Interdisciplinary Approach to Research*, Oxford: Oxford University Press.
- Collins, M. L. (2016) 'Ireland's income taxation system: a social policy perspective', in G. Tobin and C. O'Brien (eds.), *Irish Tax Policy in Perspective*, Dublin, Institute of Taxation and Department of Finance.
- Sandford, C., Pond, C. and Walker, R. (eds.) (1980) *Taxation and Social Policy*, London: Heinemann.
- Titmuss, R. (1962) *Income Distribution and Social Change*, London: Allen and Unwin.

## Tax expenditures, fiscal welfare, social tax expenditures and tax breaks for social purposes

- Adema, W., Fron, P. and Ladaique, M. (2014) 'How much do OECD countries spend on social protection and how redistributive are their tax/benefit systems?', *International Social Security Review*, 67, 1, 1–25 – 'tax breaks for social purposes'.
- European Fiscal Welfare Network, [www.fiscalwelfare.eu](http://www.fiscalwelfare.eu) [accessed 15.10.2019] – not being updated at present but still a useful list of readings available by the overhead link (not by the one to the right) – established by N. Morel, C. Touzet and M. Zemmour with their (2016) *Fiscal Welfare and Welfare State Reform: A Research Agenda*, LIEPP Working Paper 45, February, <https://spire.sciencespo.fr/hdl:/2441/6tnf35nani90ravvbmcpt0tod1/resources/wp-45-morel-touzet-et-zemmour.pdf> [accessed 15.10.2019].
- Hacker, J. S. (2002) *The Divided Welfare State: The Battle over Public and Private Social Benefits in the United States*, Cambridge: Cambridge University Press.
- Her Majesty's Revenue and Customs (HMRC) (2019) *Tax Relief Statistics*, KAI Data Policy and Co-ordination, HMRC, <https://www.gov.uk/government/collections/tax-relief-statistics> [accessed 01.08.2019].
- Howard, C. (1997) *The Hidden Welfare State: Tax Expenditures and Social Policy in the United States*, Princeton, NJ: Princeton University Press.
- Morel, N., Touzet, C. and Zemmour, M. (2018) 'Fiscal welfare in Europe: why should we care and what do we know so far?', *European Journal of Social Policy*, 28, 5, 549–60.
- National Audit Office (NAO) (2014a) *Tax Reliefs*, HC 1256, Session 2013–14, 7 April.
- National Audit Office (NAO) (2014b) *The Effective Management of Tax Reliefs*, HC 785, Session 2014–15, 7 November.
- Office of Tax Simplification (OTS) (2011) *Review of Tax Reliefs: Final Report*, London: Office of Tax Simplification.
- Office of Tax Simplification (OTS) (2015) *Finance Act 2015: New Tax Reliefs* <https://taxsimplificationblog.wordpress.com/category/tax-reliefs-2/> [accessed 01.08.2019].
- Prasad, M. and Deng, Y. (2009) 'Taxation and the worlds of welfare', *Socio-Economic Review*, 7, 431–57 – US and Europe.
- Redonda, A. and Neubig, T. (2018) *Assessing Tax Expenditure Reporting in G20 and OECD Economies*, Council on Economic Policies Discussion Note 2018/3, November.
- Sinfield, A. (1978) 'Analyses in the social division of welfare', *Journal of Social Policy*, 7, 2, 129–56.
- Sinfield, A. (2019) 'The benefits and inequalities of fiscal welfare', in M. Powell (ed.), *Understanding the Mixed Economy of Welfare*, Bristol: Policy Press, 135–57.
- Steinmo, S. (1993) *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State*, New Haven CT: Yale University Press.
- Surrey, S. S. (1973) *Pathways to Tax Reform*, Cambridge, Mass., Harvard University Press – US.
- Surrey, S. and McDaniel, P. (1985) *Tax Expenditures*, Cambridge Mass.: Harvard University Press.
- Titmuss, R. (1958) 'The social divisions of welfare: some reflections on the search for equity', in *Essays on the Welfare State*, London: Allen and Unwin, 34–55.
- Organisation for Economic Cooperation and Development (OECD) (2010) *Tax Expenditures in OECD Countries*, Paris: OECD, <https://doi.org/10.1787/9789264076907-en> [accessed 15.10.2019].

Parliamentary Budget Office (PBO) (2018) *Tax Expenditures in Ireland: Key Issues for Consideration*, Briefing Paper 13 of 2018, Dublin: Houses of the Oireachtas.

### Redistribution and taxation, inequality and taxation

- Atkinson, A. B. (2015) *Inequality: What Can be Done?*, Oxford: Oxford University Press.
- Bradshaw, J. (ed.) (2019) *Let's Talk about Tax*, London: Child Poverty Action Group – most taxes.
- Field, F., Meacher, M. and Pond, C. (1977) *To Him Who Hath: A Study of Poverty and Taxation*, Harmondsworth: Penguin.
- Hills, J. (1988) *Changing Tax*, London: Child Poverty Action Group.
- Hills, J. (2015) *Good Times, Bad Times: The Welfare Myth of Them and Us*, Bristol: Policy Press – particularly strong on interaction of benefits and taxes over time.

### Political economy and taxation

- Byrne, D. and Ruane, S. (2017) *Paying for the Welfare State in the 21<sup>st</sup> Century*, Bristol: Policy Press.
- Farnsworth, K. (2019) 'Towards a whole-economy approach to the welfare state: citizens, corporations and the state within the broad welfare mix', *Social Policy Review* 31, 71–99.
- Hodge, M. (2016) *Called to Account*, London: Little, Brown – memoir of chairing Public Accounts Committee.
- O'Connor, J. (2002) *The Fiscal Crisis of the State*, New Brunswick, New Jersey: Transaction.

### Tax design

- Atkinson, A. B. (2012) 'The Mirrlees review and the state of public economics', *Journal of Economic Literature*, 2012, 50, 3, 770–80.
- Brys, B., Perret, S., Thomas, A. and O'Reilly, P. (2016) *Tax Design for Inclusive Economic Growth*, OECD Taxation Working Papers 26, Paris: OECD.
- Kay, J. A. and King, M. A (1990) *British Tax System*, 5th edn, Oxford: Oxford University Press.
- Lymer, A. and Oats, L. (2019) *Taxation: Policy and Practice 2019/20*, Birmingham: Fiscal Publications, 26th ed. – annual.
- Mirrlees, J., Adam, S., Besley, T., Blundell, R., Bond, S., Chote, R., Gammie, M., Johnson, P., Myles, G. and Poterba, J. M. (2011) *Tax by Design*, London: IFS. Their preliminary volume, *Dimensions of Tax Design* (2010), provides usefully detailed discussion and analyses of the main issues of taxation in historical, political and economic context.
- Murphy, R. (2015) *The Joy of Tax*, London: Bantam Press.
- Office for Budget Responsibility (OBR) (2019) *Fiscal Risks Report*, London: OBR, July, CP 131 – biennial.
- Rutter, J., Dodwell, B., Johnson, P., Crozier, G., Cullinane, J., Lilly, A. and McCarthy, E. (2017) *Better Budgets: Making Tax Policy Better*, Chartered Institute of Taxation (CIOT), Institute for Fiscal Studies (IFS) and Institute for Government (IfG).
- Office for National Statistics (ONS) (2019) *The Effects of Taxes and Benefits on Household Income*, London: Office for National Statistics, June – annual.
- Treasury and Civil Service Committee (1983) *The Structure of Personal Income Taxation and Income Support*, session 1982-83, London: HMSO, HC 386.

### Tax havens and avoidance

All-Party Parliamentary Group on Taxation, <https://publications.parliament.uk/pa/cm/cmllparty/170329/responsible-tax.htm>.

- House of Commons Committee of Public Accounts (2013) *The Role of Large Accountancy Firms*, London: The Stationery Office.
- International Consortium of Investigative Journalists (ICIJ) (2019) Offshore Leaks Database – Panama and Paradise Papers, Offshore and Bahamas Leaks <https://offshoreleaks.icij.org/> [accessed 05.08.2019].
- Obermayer, B. and Obermaier, F. (2017) *The Panama Papers: Breaking the Story of How the Rich and Powerful Hide Their Money*, revised edition, London: Oneworld.
- Shaxson, N. (2011) *Treasure Islands: Tax Havens and the Men Who Stole the World*, London: St Martin's Press.
- Sikka, P. (2015) 'No accounting for tax avoidance', *Political Quarterly*, 86, 3, 427–33.