

Contents

<i>List of Figures</i>	x
<i>List of Tables</i>	xiii
<i>About the Authors</i>	xv
1. Introduction	1
2. The Economic Approach to Tax Design	21
3. The Taxation of Labour Earnings	46
4. Reforming the Taxation of Earnings in the UK	73
5. Integrating Personal Taxes and Benefits	122
6. Taxing Goods and Services	148
7. Implementation of VAT	167
8. VAT and Financial Services	195
9. Broadening the VAT Base	216
10. Environmental Taxation	231
11. Tax and Climate Change	246
12. Taxes on Motoring	269
13. The Taxation of Household Savings	283
14. Reforming the Taxation of Savings	318
15. Taxes on Wealth Transfers	347
16. The Taxation of Land and Property	368
17. Taxing Corporate Income	406
18. Corporate Taxation in an International Context	429
19. Small Business Taxation	451
20. Conclusions and Recommendations for Reform	470
<i>References</i>	504
<i>Index</i>	525