## **Curriculum Vitae**

### **Personal Details**

Name:Gareth Donald MylesDate of Birth:2 - 1 - 61Sex:MaleNationality:British

Title: Professor Marital Status: Married, two daughters

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# **Education**

University of Warwick	1980 - 1983
London School of Economics	1983 - 1984
Nuffield College, Oxford	1984 - 1987

# **Degrees**

B.A. Economics (First Class)	1983
M.Sc. Economics	1984
D.Phil.	1987

Fellow of the Royal Society of Arts 2006

Thesis Title: "Optimal Commodity Taxation, Imperfect Competition and Vertical Product

Differentiation"

Supervisors: J. A. Mirrlees and M. D. E. Slater

# **Employment**

Lecturer in Economics,	Jesus College, Oxford,	1985 - 1986
Lecturer in Economics,	University of Warwick,	1987 - 1992
Senior Lecturer in Economics,	University of Exeter,	1992 - 1995
Professor of Economics,	University of Exeter,	since 1995

Head of Department, 2002 - 2005

Research Fellow, Institute for Fiscal Studies, since 1998

Visiting Professorial Research Fellow, ATAX, UNSW, 2007

## **Teaching**

**Lecture Courses 2005 – 2006** 

1<sup>st</sup> Year Personal Financial Management

**2nd/3rd Year**: Investment Analysis and Portfolio Management

**Graduate:** Advanced Finance Theory

**Executive Education:** Corporate Finance

Past courses

1st Year Microeconomics

2nd Year Mathematical Economics, Microeconomics, Public Finance
3rd Year Mathematical Economics, Economic Theory, Public Economics

Graduate Economics for Business, Environmental and Natural Resource

Economics, Financial Economics, Game Theory, Macroeconomics, Mathematical Economics, Microeconomics, Portfolio Theory, Tax

Theory, Public Economics, Quantitative Techniques

#### **External Positions**

#### Present

### **Editorial Positions**

- 1. Managing Editor, Fiscal Studies, since 1998
- 2. Associate Editor, Journal of Public Economic Theory, since 1999
- 3. Associate Editor, International Journal of Business and Economics, since 2004
- 4. Programme Committee International Institute for Public Finance, Warwick, 2007
- 5. Programme Committee Association of Public Economic Theory, Nashville, 2007

### **External Examining**

- 1. University of Southampton, BSc and MSc, since 2006
- 2. University College, London, from 2008.
- 3. University of Warwick, BSc, from 2008.

#### External

- 1. Academic Adviser to HM Treasury and HM Revenue and Customs
- 2. Government Economic Service EAC Assessor
- 3. Editorial Member, Mirrlees Review of UK Taxation
- 4. Consultant to OECD
- 5. Associate Member, ESF Research Networking Programme "Public Goods, Public Projects, Externalities"
- 6. Research Fellow, ATAX, University of New South Wales, 2007
- 7. Consultant to Department of Health
- 8. Consultant to HM Revenue and Customs
- 9. Programme Member, Public Projects, Public Goods, and Externalities

#### **Past**

#### Conferences

- 1. Local Organiser, 1991 Royal Economic Society Conference
- 2. Secretary and Treasurer, Royal Economic Society Conference Committee 1991 1993
- 3. Local Organiser, 1994 Royal Economic Society Conference
- 4. Royal Economic Society Conference Programme Committee 1990 1996
- 5. Organiser of Nuffield Conference to launch "Incentives, Organization and Public Economics", 2000.
- 6. Programme Committee, Royal Economics Society Conference, 2003 2007.

### **ESRC**

- 6. Economic and Social Research Council Studentship Competition Examiner 1996 1999
- 7. Economic and Social Research Council Research Studentship Examiner 1996 1999
- 8. Economic and Social Research Council College of Postgraduate Training Assessors 1996 - 1999

# **External Examining**

- 9. University College, London, 1994 1998
- 10. University of Oxford, M.Phil.,1996 2000

- 11. London School of Economics, BSc, 1995 2002
- 12. University of York, MSc, 2003 2006
- 13. London School of Economics, BSc, 2006 2008

### **Editorial Positions**

- 14. Editorial Board, Economic Journal Conference Volume, 1992 1995
- 15. Editorial Board, European Journal of Political Economy, 1996 2000
- 16. Production Editor, Review of Economic Studies, 1996 2003
- 17. Editorial Board, Review of Economic Studies, 1996 2003

### Refereeing

#### Journal articles

American Economic Review, Bulletin of Economic Research, Canadian Journal of Economics, Economic Journal, Economica, Economics Bulletin, European Economic Review, European Journal of Political Economy, FinanzArchiv, International Economic Review, International Journal of Business and Economics, International Journal of Industrial Organisation, International Tax and Public Finance, Journal of Economics, Journal of Economics and Management, Journal of Industrial Economics, Journal of Institutional and Theoretical Economics, Journal of International Economics, Journal of Law, Economics, and Organization, Journal of Public Economics, Journal of Public Economic Theory, Journal of Urban Economics, Labour Economics, Manchester School, National Tax Journal, Oxford Economic Papers, Public Finance, Recherches Economiques de Louvain, Review of Economic Studies, Review of International Economics, Scandinavian Journal of Economics

#### **Books**

Cambridge University Press, John Wiley, McGraw Hill, McMillan, MIT Press, Oxford University Press, Pearson, Routledge

#### **External Seminars**

University of Aberystwyth (1998), University of Arhus, Denmark (1997), University of Bath (1995, 2000), Birkbeck College (1988), University of Birmingham (1996), University of Bristol (1992), University of British Columbia, Canada (1997), City University (1998), CORE, Catholic University of Louvain (2002), Durham University (2003), University of Essex (1989, 1993, 1998, 2002), European Central Bank (2000), University of Exeter

(1990), Iowa State University, United States (1997), Istanbul Bilgi University, Turkey (2004), Keele University (1992, 1996), University of Kent (1992), Lancaster University (2006), La Trobe University, Australia (2007), University of Leicester (2004), London Metropolitan University (2004), London School of Economics (1989), University College, London (1988), University of Manchester (1996, 2006), University of Newcastle (2000), University of Nottingham (2001), University of Paris 1 (2008), Royal Holloway College (1997), Queen Mary and Westfield College (1998), University of Southampton (1991), University of New South Wales, Australia (2007), Stanford University, United States (2002), University of Toronto, Canada (1997), University of Warwick (1994, 2004), University of Western Ontario, Canada (1997)

#### **Conference Presentations**

"Some implications of quality differentials for optimal taxation", Association of University Teachers of Economics/Royal Economic Society Conference, 1987.

"Product variety and imperfectly competitive free-entry industries", Association of University Teachers of Economics/Royal Economic Society Conference, 1988.

"Welfare loss with intermediate goods", The Fifth Karlsruhe Seminar, 1990.

"Do unions reduce discrimination?", (with R.A. Naylor), *Royal Economic Society Conference*, 1991.

"A model of tax evasion with social customs and group conformity" (with R.A. Naylor), *Royal Economic Society Conference*, 1993.

"Tax evasion, social customs and optimal auditing", (with R.A. Naylor), *Warwick Public Finance Weekend*, 1995.

"Origin and destination taxation", *IFS study group on Policy Making in a Multijurisdictional World*, 1995.

"Individually rational union membership", *Social Choice and Welfare Meeting*, Maastricht, 1996.

"Social customs, tax evasion and optimal auditing", (with R.A. Naylor), *International Seminar in Public Economics*, Bonn, 1996.

"Income distribution, taxation and the private provision of public goods", (with J.-I. Itaya and D. de Meza), *Essex Public Economics Weekend*, 1998.

- "Who should provide public goods?", (with J.-I. Itaya and D. de Meza), *Public Economic Theory Conference*, Tuscaloosa, 1998.
- "On the formation of decision-making committees", (with I.G. Bulkley), *Social Choice and Welfare Meeting*, Vancouver, 1998.
- "Political culture and the provision of public goods", *Political Culture and Economic Policy*, Rotterdam, 1999.
- "Product quality and environmental taxation", (with A. Uyduranoglu), *Environmental Economics Conference*, Warwick, 1999.
- "Strategic inter-regional transfers", (with J. Hindriks), *Stanford Institute of Theoretical Economics*, Stanford, 2000.
- "Economic mismeasurement and the bias in policy choice", *Association of Public Economic Theory Conference*, Warwick, 2000.
- "Tax and benefit competition", Econometric Society, New Orleans, 2001.
- "Clubs and voting", Journées d'Economie Publique Louis-André Gérard-Varet, Marseilles, 2002.
- "The News Systems Competition", 30. Volkswirtshaftliche Tagung, Vienna, 2002.
- "Taxation and switching", (with A. Uyduranoglu), Association of Public Economic Theory Conference, Paris, 2002.
- "Voting and the membership of public and private clubs", (with E. Abasian), Association of Public Economic Theory Conference, Duke, 2003.
- "Tax policy and European Union Governance", *The Fourth Milan European Economy Workshop*, Milan, 2005.
- "The structure of the optimal income tax in the quasi-linear model", (with N. Hashimzade), Association of Public Economic Theory Conference/Journées d'Economique Publique Louis-André Gérard-Varet, Marseilles, 2005.
- "Announcement or contribution? The relative efficiency of manipulated Lindahl mechanisms", (with N. Hashimzade), *The Private Provision of Public Goods*, Cornell, 2006.
- "Announcement or contribution? The relative efficiency of manipulated Lindahl mechanisms", (with N. Hashimzade), *Game Theory Workshop*, Stony Brook, 2006.
- "Childcare vouchers", Association of Public Economic Theory Conferenc, Hanoi, 2006.
- "Announcement or contribution? The relative efficiency of manipulated Lindahl mechanisms", (with N. Hashimzade), *Public Goods, Public Projects, and Externalities*, Marseilles, 2007.

- "Country characteristics and preferences over tax principles", (with N. Hashimzade and H. Khodavaisi), *Journée d'Economie Publique*, Paris, 2007.
- "The paradox of voting with coalitions", Association of Public Economic Theory Conference, Nashville, 2007.
- "The economic consequences of zakat", Altruism, Leadership, and Social Organization, Singapore, 2008.
- "Nonlinear consumption taxation in a model of lifetime risk", *Association of Public Economic Theory Conference*, Seoul, 2008.

#### **Publications**

#### **Books**

- 1) "Measurement and Modelling in Economics", (editor), *North-Holland*, *Contributions to Economic Analysis Series*, No. 195, (1990)
- 2) "Public Economics", (1995), Cambridge University Press.
  - 3) "Public Economics", Chinese language edition, *Chinese Renmin University Press*, (China), (2002).
- 4) "Incentives, Organization and Public Economics: Papers in Honour of James Mirrlees", (edited with P. Hammond), *Oxford University Press*, (2000).
- 5) "The Theory and Practice of Public Expenditure", (edited with D. Miles and I. Preston), *Oxford University Press*, (2002).
- 6) "Intermediate Public Economics", (with J. Hindriks), *MIT Press*, (2006).
  - 7) "Intermediate Public Economics", (with J. Hindriks), Asian Edition, *Prentice-Hall of India*, (forthcoming).
- 8) "Solutions Manual to Accompany Intermediate Public Economics", (with N. Hashimzade and J. Hindriks), *MIT Press*, (2006).
- 9) "Dictionary of Economics (Second Edition)", *Oxford University Press* (with J. Black and N. Hashimzade, forthcoming February 2009).
- 10) "Investment Analysis", *Oxford University Press*, (under preparation).

#### **Papers**

- 1) "Characteristics", (with W.M. Gorman), *The New Palgrave Dictionary of Economics*, Macmillan, (1987), 403 406.
  - 2) "Characteristics", (with W.M. Gorman), reprinted in R. Towse (ed.), *Cultural Economics: The Arts, the Heritage and the Media*, Edward Elgar, (1997).
- 3) "Tax design in the presence of imperfect competition: an example", *Journal of Public Economics*, 34, (1987), 367 378.
- 4) "Some implications of quality differentials for optimal taxation", *Economic Journal* (*Supplement*), 98, (1988), 148 160.
- 5) "Ramsey tax rules for economies with imperfect competition", *Journal of Public Economics*, 38, (1989), 95 115.
- 6) "Imperfect competition and the taxation of intermediate goods", *Public Finance*, 44, (1989), 62 74.
- 7) "Introduction", in Measurement and Modelling in Economics, *North-Holland*, *Contributions to Economic Analysis Series*, No. 195, (1990), 1 9.
- 8) "Vertical product differentiation can imply the Friedman-Savage utility function2, *Economics Letters*, 33, (1990), 5 9.
- 9) "Tariff policy and imperfect competition", *Manchester School*, 59, (1991), 24 44.
- 10) "An assessment of recent results on the tax treatment of labour inputs and intermediate goods", *Fiscal Studies*, 12, (1991), 56 68.
- 11) "Policy choice and political constraints" (with S.M.R. Kanbur), *European Journal of Political Economy*, 8, (1992), 1 29.
  - 12) "Policy choice and political constraints" (with S.M.R. Kanbur), reprinted in *Economics Alert*, 4, July 1993.
- 13) "Public policy and the contractual provision of training with overlapping generations", *European Journal of Political Economy*, 9, (1993), 519 539.
- 14) "When are origin and destination regimes equivalent?", (with B. Lockwood and D. de Meza), *International Tax and Public Finance*, 1, (1994), 5 24.
- 15) "The equivalence between destination and non-reciprocal restricted origin tax regimes", (with B. Lockwood and D. de Meza), *Scandinavian Journal of Economics*, 96, (1994), 311 328.
  - 16) "The equivalence between destination and non-reciprocal restricted origin tax regimes", (with B. Lockwood and D. de Meza), reprinted in T.M. Anderson, K.O.

- Moene and P.B. Sorensen (eds), *Tax policy in small open economies*, Blackwells, (1994).
- 17) "Welfare loss with intermediate goods", *Models and Measurement of Welfare and Inequality*, (ed. Wolfgang Eichhorn), Springer-Verlag, (1994), 821 841.
- 18) "Price-reducing taxation", (with J. Maloney and D. de Meza), *Economics Letters*, 47, (1995), 77 81.
- 19) "On the European Union VAT proposals: the superiority of origin over destination taxation", (with B. Lockwood and D. de Meza), *Fiscal Studies*, 16, (1995), 1 17.
- 20) "Efficiency and industry-specific employment taxes", *Public Finance Quarterly*, 23, (1995), 336 355.
- 21) "Equilibrium", *The Encyclopaedia of the Social Sciences*, Routledge, (1995), 257 258.
- 22) "General equilibrium theory", *The Encyclopaedia of the Social Sciences*, Routledge, (1995), 331 332.
- 23) "Do unions reduce discrimination?", (with R. A. Naylor), *Labour Economics*, 2, (1995), 249 274.
- 24) "A model of tax evasion with group conformity and social customs", (with R. A. Naylor), *European Journal of Political Economy*, 12, (1996), 49 66.
- 25) "Trade unions, efficiency wages and shirking", (with G. Bulkley), *Oxford Economic Papers*, 48, (1996), 75 88.
- 26) "Imperfect competition and the optimal combination of *ad valorem* and specific taxation", *International Tax and Public Finance*, 3, (1996), 29 44.
- 27) "Why do labor contracts offer guaranteed annual wage increments?", (with G. Bulkley), **Southern Economic Journal**, 62, (1996), 710 722.
- 28) "Bargaining over effort", (with G. Bulkley), *European Journal of Political Economy*, 13, (1997), 375 384.
- 29) "In praise of inequality: public good provision and income distribution", (with J.-I. Itaya and D. de Meza), *Economics Letters*, (1997), 57, 289 296.
- 30) "Depreciation and intergenerational altruism in the private provision of public goods", *European Journal of Political Economy*, (1997), 13, 725 738.
- 31) "Comment on Goerke", (with G. Bulkley), Oxford Economic Papers, (1998), 50, 305.
- 32) "The private provision of public goods", (with J.-I. Itaya and D. de Meza), *International Journal of Development Planning Literature*, (1999), 14, 327 346.

- 33) "The private provision of public goods", (with J.-I. Itaya and D. de Meza), *The Current State of Economic Science*, (S.B. Dahiya ed.), Spellbound Publications, (1999).
- 34) "On the optimal marginal rate of income tax", *Economics Letters*, (2000), 66, 113 119.
- 35) "Wasteful government, tax evasion, and the provision of public goods", *European Journal of Political Economy*, (2000), 16, 51 74.
- 36) "Taxation and economic growth", Fiscal Studies, (2000), 21, 141 168.
- 37) "Introduction", (with P.J. Hammond), *Incentives, Organization and Public Economics: Papers in Honour of James Mirrlees*, (P.J. Hammond and G.D. Myles eds.), Oxford University Press (2000), 3 14.
- 38) "Who should provide public goods?", (with J.-I. Itaya and D. de Meza), *Incentives, Organization and Public Economics: Papers in Honour of James Mirrlees*, (P.J. Hammond and G.D. Myles eds.), Oxford University Press (2000), 123 147.
- 39) "On the membership of decision-making committees", (with I.G. Bulkley and B.R. Pearson), *Public Choice*, (2001), 106, 1 22.
- 40) "Economic mismeasurement and the bias in policy choice", *Journal of Public Economic Theory*, (2001), 3, 139 166.
- 41) "Taxation and international oligopoly", *Economics Bulletin*, (2001), 8, 1 9.
- 42) "Individually rational union membership", (with I.G. Bulkley), *European Journal of Political Economy*, (2001), 17, 117 137.
- 43) "Mixed oligopoly, subsidization and the order of firms' moves: an irrelevance result for the general case", *Economics Bulletin*, (2002), 12, 1-6.
- 44) "Income distribution, taxation and the private provision of public goods", (with J.-I. Itaya and D. de Meza), *Journal of Public Economic Theory*, (2002), 4, 273 297.
- 45) "Consumer and trade prices in general equilibrium with imperfect competition", *International Journal of Business and Economics*, (2002), 1, 42 49.
- 46) "Product quality and environmental taxation", (with A. Uyduranoglu), *Journal of Transport Economics and Policy*, (2002), 36, 233 266.
- 47) "The New Systems Competition", in Competition of Regions and Integration in EMU, *Oesterreichische Nationalbank*, (2002).
- 48) "The Economics of Public Expenditure", in The Theory and Practice of Public Expenditure, (D. Miles, G.D. Myles and I. Preston), *Oxford University Press*, (2003).

- 49) "Strategic inter-regional transfers", (with J Hindriks), *Journal of Public Economic Theory*, (2003), 5, 229 248.
- 50) "Revenue sharing versus expenditure sharing", (with C. Figuieres and J Hindriks), *International Tax and Public Finance*, (2004), 11, 155 174.
- 51) "Product choice, taxation and switching costs", (with A. Uyduranoglu), *Annales d'Economie et de Statistiques* (2004), 75-76, 69 87.
- 52) "The origin principle and tax harmonization" (with C. Kotsogiannis and M. Lopez Garcia), *Economics Letters* (2005), 87, 211 219.
- 53) "Tax principles, product differentiation and the nature of competition" (with N. Hashimzade and H. Khodavaisi), *International Tax and Public Finance* (2005), 12, 695 712.
- 54) "The structure of the optimal income tax in the quasi-linear model", (with N. Hashimzade), *International Journal of Economic Theory* (2007), 3, 5 33.
- 55) "An irrelevance result with differentiated goods", (with N. Hashimzade and H. Khodavaisi), *Economics Bulletin* (2007), 8, 1 7.
- 56) "Inequality and the choice of the personal tax base", (with N. Hashimzade), *Research on Economic Inequality* (2007), 15, 73 97.
- 57) "Professor Sir James Mirrlees", *The New Palgrave Dictionary of Economics*, Macmillan (forthcoming).

### **Research in Progress**

- 1) "Country characteristics and preferences over tax principles" (with N. Hashimzade and H. Khodavaisi).
- 2) "Tax fraud by firms and optimal auditing" (with N. Hashimzade and Z. Huang).
- 3) "Announcement or contribution: the relative efficiency of manipulated Lindahl mechanisms" (with N. Hashimzade).
- 4) "The paradox of voting with coalition formation" (with N. Hashimzade).
- 5) "The economic consequences of zakat" (with N. Omar Ali).
- 6) "Tax sparing" (with N. Hashimzade and S. Udompol).

### Reviews

- 1) "The measurement of durable goods prices", (by R.J. Gordon), *International Journal of Industrial Organisation*, 9, (1991), 317 318.
- 2) "The economic theory of product differentiation", (by J. Beath and Y. Katsoulakis), *Economic Journal*, 102, (1992), 650 651.
- 3) "Transformations of the commodity space, behavioural heterogeneity, and the aggregation problem", (by J.-M. Grandmont), *European Journal of Political Economy*, 9, (1993), 457-462.
- 4) "Discrete choice theory of product differentiation" (by S.P. Anderson, A. de Palma and J.-F. Thisse), *International Journal of Industrial Organisation*, 12, (1994), 291 292.
- 5) "Public finance in an overlapping generations economy" (by T. Ihori), *Economic Journal*, 108, (1998), 267.
- 6) "Public finance and public choice" (By J.M. Buchanan and R.A. Musgrave), *Journal of Public Economic Theory*, 3, (2001), 121 126.
- 7) "Public goods, redistribution and rent seeking", (By G. Tullock), *Economica*, 73, (2007), 788 789.
- 8) "Competition in the provision of local public goods: single function jurisdictions and individual choice" (by A P Reifschneider), *Economica*, (forthcoming).

### **Working Papers**

- 1) "Characteristics and separability", (with W.M. Gorman) *Nuffield College Discussion Paper* No. 6 (1986), published as (4).
- 2) "Optimal commodity taxation with imperfect competition", *Warwick Economic Research Paper* No. 280 (1987), published as (7).
- 3) "Product variety and imperfectly competitive free-entry industries", *Warwick Economic Research Paper* No. 285 (1987).
- 4) "General equilibrium and imperfect competition", (with M.W. Cripps) *Warwick Economic Research Paper* No. 295 (1988).
- 5) "Imperfect competition and tariff policy", *Warwick Economic Research Paper* No. 296 (1988), published as (10).
- 6) "Imperfect competition and the taxation of intermediate goods", *Warwick Economic Research Paper* No. 315 (1989), published as (8).
- 7) "Training and contracts: some dynamic aspects of human capital formation", *Warwick Economic Research Paper* No. 321 (1989), published as (13).

- 8) "Industry-specific income taxes", *Warwick Economic Research Paper* No. 334 (1989), published as (19).
- 9) "Policy reform and political constraints: an economic analysis", (with S.M.R. Kanbur) **Development Economics Research Centre** Discussion Paper No. 100 (1990), published as (12).
- 10) "Imperfect competition and intermediate goods: a simulation analysis of a two-sector model", *Warwick Economic Research Paper* No. 349 (1990).
- 11) "Do unions reduce discrimination? A model of Nash bargaining between a union and an employer with discriminatory tastes", (with R.A. Naylor) *Warwick Economic Research Paper* No. 366 (1990), published as (22).
- 12) "Ramsey pricing in imperfectly competitive economies", *University of Warwick Working Paper* No. 9203 (1991), published as (26).
- 13) "Ramsey pricing in imperfectly competitive economies", *University of Exeter Discussion Paper* No. 92/02 (1992), published as (26).
- 14) "A model of tax evasion with group conformity and social customs", (with R.A. Naylor), *University of Exeter Discussion Paper* No. 92/03 (1992), published as (23).
- 15) "The equivalence between destination and non-reciprocal restricted origin tax regimes", (with B. Lockwood and D. de Meza), *University of Exeter Discussion Paper* No. 93/06 (1993), published as (15).
- 16) "Taxation and the control of international oligopoly", *University of Exeter Discussion Paper* No. 95/06 (1995), published as (48).
- 17) "Tax evasion, social customs and optimal auditing", (with R.A. Naylor), *University of Exeter Discussion Paper* No. 95/08 (1995).
- 18) "Economic mismeasurement and the bias in policy choice", *University of Exeter Discussion Paper* No. 95/11 (1995), published as (46).
- 19) "Individually rational union membership", (with G. Bulkley), *University of Exeter Discussion Paper* No. 96/12 (1996), published as (47).
- 20) "Taxation and the private provision of public goods", (with J. Itaya and D. de Meza), *University of Exeter Discussion Paper* No. 96/16 (1996), published as (51).
- 21) "Strategic inter-regional transfers", (with J. Hindriks), *Queen Mary and Westfield Discussion Paper* No. 417 (2000) and **CORE Discussion Paper** No. 01/4.
- 22) "Individually-rational union membership", (with G. Bulkley), *University of Exeter Discussion Paper* No. 00/08 (2000), published as (47).

- 23) "On the membership of decision-making committees", (with G. Bulkley and B. Pearson), *University of Exeter Discussion Paper* No. 00/09 (2000), published as (45).
- 24) "Product quality and environmental taxation", (with A. Uyduranoglu), *University of Exeter Discussion Paper* No. 00/08 (2000), published as (50).
- 25) "Revenue sharing versus expenditure sharing", (with C. Figuieres and J. Hindriks), *CORE Discussion Paper* No. 01/15 (DATE).
- 26) "The structure of the optimal income tax in the quasi-linear model", (with N. Hashimzade), *Public Economics UK Discussion* Paper No.3 (2005), published as (54).
- 27) "Tax policy and European Union governance", *University of Milan Working Paper Series* No. 2006-10, (2006).
- 28) "Announcement or contribution? The relative efficiency of manipulated Lindahl mechanisms", (with N. Hashimzade), *Public Economics UK Discussion* Paper No.5 (2006).
- 29) "Inequality and the choice of the personal tax base", (with N. Hashimzade), *Public Economics UK Discussion* Paper No.6 (2006).

### **Academic Referees**

Professor Richard Blundell Department of Economics University College London Gower Street London WC1E 6BT

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