

READINGS – 2019 GTAC WINTER SCHOOL – TAX

Tuesday 9 July Reading Material 10:30 – 11:30 Principles of Tax Policy and User Charges

1. Bird, RM & Wilkie, SJ. 2012. [Designing Tax Policy: Constraints and Objectives in an Open Economy](#). International Center for Public Policy Working Paper 12- 24. Andrew Young School of Policy Studies. Georgia State University, USA.
2. Congdon, W, Kling, JR & Mullainathan, S. 2009. [Behavioural economics and tax policy](#). NBER Working Paper Series. Working Paper 15328
3. Duff, GD. 2004. [Benefit Taxes and User Fees in Theory and Practice](#). The University of Toronto Law Journal, Vol. 54 (4), pp. 391-447
4. Mirrlees, J, Adam, S, Besley, T, Blundell, R, Bond, S, Chote, R, Gammie, M, Johnson, P, Myles, G & Poterba, JM. 2011. [The Economic Approach to Tax Design, In book: Tax by Design](#), Oxford University Press

Tuesday 9 July Reading Material 14:30 – 15:30 The Political Economy of Taxation

1. Di John, J. 2006. [The Political Economy of Taxation and Tax Reform in Developing Countries](#). WIDER Working Paper Series 074, World Institute for Development Economic Research (UNU-WIDER)
2. Mbadlanyana, T. 2013. [The Political Economy of Carbon Tax in South Africa. A Critical Analysis](#). Africa Institute of South Africa. Africa Insight Vol 43(1), pp. 77-90
3. Winer, SL. 2016. [The Political Economy of Taxation: Power](#), Structure, Redistribution. CESIFO Working Paper No. 6252. CESifo, Munich. December 2016

Wednesday 10 July Reading Material

1. [Taxation of Sugar Sweetened Beverages: Policy Paper 8 July 2016](#)
2. [To Tax or Not to Tax: Alternative Approaches to Slowing Global Warming](#) by William D. Nordhaus
3. [State and Trends of Carbon Pricing 2018](#)

Thursday 11 July Reading Material

1. [A Framework for considering Market-based Instruments to support Environmental Fiscal Reform in South Africa](#)
2. [Discussion Paper for Public Comment: Reducing Greenhouse Gas Emissions: The Carbon Tax Option](#), December 2010
3. [Report of High Level Commission on Carbon Prices 2017](#)
4. [Carbon Tax Policy](#)