# Other Reading: "A competitive tax system is a better tax system"

### The mythbuster

**Guardian piece** 

Blog

PDF

#### Other overviews

<u>Tax Wars: International Tax Co-operation and Competition</u> (Tax Justice Network)

Tax Justice Briefing: Tax Competition (Tax Justice Network)

Tax Justice Focus: Tax Competition Issue (Tax Justice Network)

<u>Has Jeffrey Sachs Been Reading Treasure Islands?</u> (Nicholas Shaxson, Treasure Islands)

## Tax 'competition' and regressive redistribution

Martin Wolf on Tax Competition – Again (Tax Justice Network)

#### The race to the bottom

International Trade And Tax Competition – Professor Ian Wooton (YouTube)

Taxcast, April 2012 from 2mins20secs (Tackle Tax Havens)

<u>Corporate Taxation – The Next Race To The Bottom</u> (Tax Justice Network)

Memo to the UK: the only way to win a race to the bottom is not to play

(Nicholas Shaxson, Treasure Islands)

Luxembourg Versus Ireland: Tax Havens Competing To Be More Rotten Than

Each Other (Nicholas Shaxson, Treasure Islands)

<u>Is Tax Competition Harming Developing Countries More Than Developed?</u>

(Michael Keen and Alejandro Simone)

<u>The Race To The Bottom: Incentives For New Investment?</u> (Bruno Gurtner and John Christensen for Tax Justice Network)

## Taxes don't stifle economic performance

The Social Benefits And Economic Costs Of Taxation: A Comparison Of High And Low Tax Countries (Neil Brooks and Thaddeus Hwong, CCPA)

# Taxes don't put off genuine investors

<u>Tax Flight Is A Myth: Higher State Taxes Bring More Revenue, Not More Migration</u>

(Center on Budget and Policy Priorities) Summary from TJN <a href="here">here</a>.

# What can be done about it?

Goodbye Tax Competition: It's Time For Tax Cooperation (Richard Murphy)