

[Two new papers on tax competition](#)



Written by Blog Administrator

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I've just uploaded a couple of new briefing papers in the publications section. Both of them were produced for our recent event *Tax Competition: Economic Freedom and National Sovereignty*. You can watch a video of the event [here](#).

In [The Economics of Tax Competition – Harmonization vs. Liberalization](#) the Cato Institute's Daniel J. Mitchell suggests that the arguments surrounding tax competition are ultimately a debate about the size of government. Tax harmonization means higher tax rates and bigger government: freed from the rigour of competition, politicians would cater to special interests and resist fiscal reforms. By contrast, international tax competition provides a much-needed check on the expansion of government, and encourages pro-growth tax reform.

In [Tax Competition – How tax havens help the poor](#) ASI Senior Fellow Richard Teather argues that tax competition brings benefits to all of society, not just to those that directly take advantage of it. By encouraging lower taxes and allowing greater efficiency in capital markets, tax competition encourages economic growth, the benefits of which often fall to the least well off. The unemployed are more able to find jobs as the economy expands, while low-paid jobs are made more productive (and therefore valuable) by increased investment.

Both papers are well worth reading. You can find them, along with all our other recent publications [here](#).

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