

PhD Defence: Rose Camille Vincent

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Essays in Public Economics : Multi-Layer Tax Structure and Implications

JURY

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ABSTRACT

The dissertation is written under the premises that the structure of the tax system across tiers of government sets the basis upon which all stakeholders in the economy interact. As such, the design of inter-governmental tax institutions and arrangements matter to various extents for policy-targeted socio-economic and behavioural outcomes.

The dissertation aims at providing a better understanding of the assignment of taxing responsibilities across government layers and across countries and bringing empirical evidence regarding the implications of such arrangements. It begins with the study of the legal and administrative structure of tax institutions through content analysis of laws and regulations that define the governance of the tax system across authorities. It proposes a conceptual approach into capturing the discretionary power of all government tiers over the tax system, principal tax instruments – such as income, consumption and property taxes – and different decision dimensions – such as the setting of tax rates or tax administration. It continues with empirical

enquiries into the ramifications of the legal and administrative design of multi-layer tax institutions for economic performance, the business climate and fiscal burden on private firms, and individual tax compliance. Lastly, it demonstrates the significance of countries' historical trajectory and deep-rooted characteristics in explaining modern-day variations in inter-governmental tax arrangements.

Together, the essays bring insights into the challenges and opportunities embedded in the multi-layer tax structure and demonstrate the relevance of such design in the scholarly debate on private sector growth, tax compliance, revenue mobilization and the becoming of institutions, especially in emerging and developing economies.

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