

## Appendix listing for Replication of Tax Cuts/Increases

### Australia

1988	Decrease	Page 67 of Boskin, Michael J. and Charles E. McLure Jr. (1990), <i>World Tax Reform: Case Studies of Developed and Developing Countries</i> . ICS Press: San Francisco, California.
1999	Decrease	Page 39 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.

### Austria

1988	Decrease	Page 7 of Commission of the European Communities, Directorate of Taxation. (1996 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1994	Decrease	Page 21 of Schratzenstaller, Margit and Wagener, Andreas. "The Austrian Income Tax Tariff, 1955-2006." (working paper) < <a href="http://www.wiwi.uni-hannover.de/sopo/wagener.htm">http://www.wiwi.uni-hannover.de/sopo/wagener.htm</a> >

### Belgium

1989	Decrease	Page 43 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.
1991	Decrease	Page 6 of Commission of the European Communities, Directorate of Taxation. (1991 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1999	Decrease	Page 48 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.

### Canada

1986	Decrease	Page 76 of Boskin, Michael J. and Charles E. McLure Jr. (1990), <i>World Tax Reform: Case Studies of Developed and Developing Countries</i> . ICS Press: San Francisco, California.
1987	Decrease	Page 76 of Boskin, Michael J. and Charles E. McLure Jr. (1990), <i>World Tax Reform: Case Studies of Developed and Developing Countries</i> . ICS Press: San Francisco, California.
2000	Decrease	Page 51 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.

**Denmark**

1985	Increase	Page 16 of Balduzzi, Pierluigi et al. (November 1995), "Asset Values and Policy Changes: The Case of Denmark." < <a href="http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1349">http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1349</a> >
1989	Decrease	Bradsher, Keith. (July 3, 1989), "INTERNATIONAL REPORT; European Stocks Gain As Asian Markets Fall." <i>The New York Times</i>
1991	Decrease	Page 76 of Commission of the European Communities, Directorate of Taxation. (1993 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1992	Decrease	(February 1994), "Denmark Economic Policy and Practices." <i>The U.S. Department of State</i> . < <a href="http://dosfan.lib.uic.edu/ERC/economics/trade_reports/1993/Denmark.html">http://dosfan.lib.uic.edu/ERC/economics/trade_reports/1993/Denmark.html</a> >

**Finland**

1988	Decrease	Page 21 of Ganghof, Steffen. (January 2001), "Global Markets, National Tax Systems, and Domestic Politics: Rebalancing Efficiency and Equity in Open States' Income Taxation." <i>Max Planck Institute for the Study of Societies</i> .
1992	Decrease	Page 48 of Commission of the European Communities, Directorate of Taxation. (1996 supplement edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.

**France**

1986	Decrease	Page 103 Milleron, Jean-Claude and Didier Maillard. (1988), "France." in Joseph A. Pechman's <i>World Tax Reform: A Progress Report</i> . The Brookings Institutions: Washington D.C.
1990	Decrease	Page 316 of Commission of the European Communities, Directorate of Taxation. (1991 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1997	Increase	Page 57 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.
1998	Increase	Page 57 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.
1999	Decrease	Page 57 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.
2000	Decrease	Page 57 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.

**United Kingdom**

1984	Decrease	Page 81 of Boskin, Michael J. and Charles E. McLure Jr. (1990), <i>World Tax Reform: Case Studies of Developed and Developing Countries</i> . ICS Press: San Francisco, California.
1989	Decrease	Page 682 of Commission of the European Communities, Directorate of Taxation. (1991 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1998	Decrease	Page 7 of Devereaux, Michael P. et al. (April 2004) "Why Has the UK Corporation Tax Raised So Much Revenue?" <i>The Institute for Fiscal Studies</i> .

**Germany**

1981	Decrease	Page 214 of Commission of the European Communities, Directorate of Taxation. (1981 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1983	Decrease	Page 105 of Commission of the European Communities, Directorate of Taxation. (1983 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1984	Decrease	Page 158 of Commission of the European Communities, Directorate of Taxation. (1986 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1989	Decrease	Page 158 of Commission of the European Communities, Directorate of Taxation. (1991 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
1993	Decrease	Page 47 of Weichenreider, Alfons. (1996) "Fighting International Tax Avoidance: The Case of Germany." <i>Fiscal Studies</i> . vol. 17, no. 1, pp. 37-58.
1995	Increase	Page 22 of Ganghof, Steffen. (August 2000), "Corporate Tax Competition, Budget Constraints, and The New Trade-Offs in Domestic Tax Policy Germany and Italy in Comparative Perspective." <i>Max Planck Institute for the Study of Societies</i> .
1998	Decrease	Page 24 of Ganghof, Steffen. (August 2000), "Corporate Tax Competition, Budget Constraints, and The New Trade-Offs in Domestic Tax Policy Germany and Italy in Comparative Perspective." <i>Max Planck Institute for the Study of Societies</i> .
2000	Decrease	Page 2 of Weber, Anke. (November 2005), "An Empirical Analysis of the 2000 Corporate Tax Reform in Germany: Effects on Ownership and Control in Listed Companies." (working paper) < <a href="http://www.econ.cam.ac.uk/dae/repec/cam/pdf/cwpe0556.pdf">http://www.econ.cam.ac.uk/dae/repec/cam/pdf/cwpe0556.pdf</a> >

**Greece**

1988	Decrease	(December 1990), "Background Notes: Greece." <i>Office of Public Communication, Bureau of Public Affairs</i> . < <a href="http://dosfan.lib.uic.edu/ERC/bgnotes/eur/greece9012.html">http://dosfan.lib.uic.edu/ERC/bgnotes/eur/greece9012.html</a> >
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**Ireland**

1980	Decrease	(2008) "Low Corporate Tax Rates." <i>Investment in Ireland KPMG</i> .
1998	Decrease	(July 29, 1998), "Supply-Side Ireland." <i>The Wall Street Journal</i> . < <a href="http://online.wsj.com/article/SB901654013481433500.html?mod=googlewsj">http://online.wsj.com/article/SB901654013481433500.html?mod=googlewsj</a> >

**Italy**

1983	Increase	Page 13 of Ganghof, Steffen. (August 2000), "Corporate Tax Competition, Budget Constraints, and The New Trade-Offs in Domestic Tax Policy Germany and Italy in Comparative Perspective." <i>Max Planck Institute for the Study of Societies</i> .
1991	Increase	Page 14 of Ganghof, Steffen. (August 2000), "Corporate Tax Competition, Budget Constraints, and The New Trade-Offs in Domestic Tax Policy Germany and Italy in Comparative Perspective." <i>Max Planck Institute for the Study of Societies</i> .
1993	Increase	Page 14 of Ganghof, Steffen. (August 2000), "Corporate Tax Competition, Budget Constraints, and The New Trade-Offs in Domestic Tax Policy Germany and Italy in Comparative Perspective." <i>Max Planck Institute for the Study of Societies</i> .
1997	Decrease	Page 74 of <i>Recent Tax Policy Trends and Reforms in OECD Countries</i> . No. 9. OECD Tax Policy Studies.

**Japan**

1986	Decrease	Page 115 of Boskin, Michael J. and Charles E. McLure Jr. (1990), <i>World Tax Reform: Case Studies of Developed and Developing Countries</i> . ICS Press: San Francisco, California
1988	Decrease	Chira, Susan. (December 25, 1988), "Major Tax Bill Passed in Japan in Long Session." <i>The New York Times</i> .
1997	Decrease	(July 19, 1997) "Japan Official Backs Corporate Tax Cuts." <i>The New York Times</i> .

### **The Netherlands**

1989	Decrease	Page 585 of Commission of the European Communities, Directorate of Taxation. (1991 edition), <i>Inventory of Taxes Levied in the Member States</i> . Office for Official Publications of the European Communities: Luxembourg.
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### **New Zealand**

1986	Increase	Page 1861 of Evans, Lewis et al. (December 1996), "Economic reform in New Zealand 1984-95: The pursuit of efficiency." <i>Journal of Economic Literature</i> . vol. 34, no. 4, p 1856-1902.
1988	Decrease	Page 1862 of Evans, Lewis et al. (December 1996), "Economic reform in New Zealand 1984-95: The pursuit of efficiency." <i>Journal of Economic Literature</i> . vol. 34, no. 4, p 1856-1902.
1989	Increase	Page 1862 Evans, Lewis et al. (December 1996), "Economic reform in New Zealand 1984-95: The pursuit of efficiency." <i>Journal of Economic Literature</i> . vol. 34, no. 4, p 1856-1902.

### **Norway**

1991	Decrease	Page 17 of van den Noord, P. (2000), "The Tax System in Norway: Past Reforms and Future Challenges", <i>OECD Economics Department Working Papers</i> , No. 244, OECD Publishing.
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### **Portugal**

1986	Decrease	Page 6 of Bronchi, C. and J. C. Gomes-Santos (2001), "Reforming the Tax System in Portugal", <i>OECD Economics Department Working Papers</i> , No. 302, OECD Publishing.
1989	Decrease	Page 6 of Bronchi, C. and J. C. Gomes-Santos (2001), "Reforming the Tax System in Portugal", <i>OECD Economics Department Working Papers</i> , No. 302, OECD Publishing.
1998	Decrease	Page 1 of Bronchi, C. and J. C. Gomes-Santos (2001), "Reforming the Tax System in Portugal", <i>OECD Economics Department Working Papers</i> , No. 302, OECD Publishing.

### **Spain**

1984	Increase	Miller, Randall. (July 23, 1984), "Spain introduces a plan to prepare its industries to compete in open market." <i>Business America</i> .
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**Sweden**

1985	Decrease	Page 205 of Ljungh, Claes (1988), "Sweden." in Joseph A. Pechman's <i>World Tax Reform: A Progress Report</i> . The Brookings Institutions: Washington D.C.
1989	Decrease	Page 340 of Edlund, Jonas. (1999), "Attitudes towards Tax Reform and Progressive Taxation: Sweden 1991–96." <i>Acta Sociologica</i> , vol. 42.
1990	Decrease	Page 1 of Sodersten, Jan (December 1996), "Tax Reform of the century—the Swedish Experiment." <i>National Tax Journal</i> .
1993	Decrease	Page 23 of Ganghof, Steffen. (January 2001), "Global Markets, National Tax Systems, and Domestic Politics: Rebalancing Efficiency and Equity in Open States' Income Taxation." <i>Max Planck Institute for the Study of Societies</i> .

**Switzerland**

1997	Decrease	Glauser, Pierre-Marie and Urs Landolf. (December 1997 / January 1998), "Switzerland: Corporate tax reform; Switzerland-US tax treaty." <i>International Tax Review</i> .
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**United States**

1986	Decrease	Page 81 of Boskin, Michael J. and Charles E. McLure Jr. (1990), <i>World Tax Reform: Case Studies of Developed and Developing Countries</i> . ICS Press: San Francisco, California
1993	Increase	Hershey, Robert D. Jr. (February 18, 1993), "CLINTON'S ECONOMIC PLAN: Impact on Business; Some Businesses Face Tax Rise, but Most May Get Incentives." <i>The New York Times</i> .