

**CURRICULUM VITAE:  
Norman GEMMELL**

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<http://www.victoria.ac.nz/cpf>

**IDEAS/RePec website** <http://ideas.repec.org/e/pge34.html>

**Date of birth** 18th November 1954

## 1. QUALIFICATIONS & AWARDS

**BA Hons.** (Econ.), University of Durham, 1976.

**PhD**, University of Durham, 1985. (Staff thesis; title: *Structural Change During Economic Development. The Role of Public and Service Sectors*).

1976-78: *Shell International Research Scholarship*

1998: *John C. Pace Visiting Eminent Scholar Award*, University of West Florida, Pensacola, Florida.

2012: *New Zealand Economist of the Year Award*. New Zealand Institute for Economic Research (NZIER).

## 2. CAREER HISTORY

### Current Appointments:

*Chair of Public Finance*, Victoria Business School, Victoria University of Wellington, New Zealand, Nov. 2011 – present.

*Emeritus Professor*, School of Economics, University of Nottingham, 1999 – present.

### Previous Appointments:

*Chief Economist*, The Treasury, Wellington, New Zealand, Feb. 2010 – Nov. 2011.

*Principal Adviser*, Tax Strategy, The Treasury, Wellington, New Zealand, Aug. 2007 – Feb. 2010.

*Assistant Director*, Analysis Department, H. M. Revenue & Customs, London, 2003-06. Lead Researcher, joint I.R./H.M. Treasury project on Corporation Tax Forecasting (2003); adviser on taxation research to HMRC/HMT (2004-06).

*Professor of Development Economics*, School of Economics, University of Nottingham, 1996-99.

*Reader in Development Economics*, Department of Economics, University of Nottingham, 1990-96.

*Assistant Director*, Centre for Research in Economic Development and International Trade (CREDIT), University of Nottingham, 1990-94.

*Research Fellow*, Department of Economics, Research School of Pacific Studies, Australian National University, Canberra, 1987-89.

*Lecturer*, Department of Economics, University of Durham, 1978-87 & 1989-90.

*Temporary Lecturer*, Department of Economics, University of Durham, 1978.

### 3. VISITING APPOINTMENTS

*International Fellow*, Tax Administration Research Centre, University of Exeter, 2013 – present.

*Visiting Professor*, Centre for Business Taxation, Oxford University, 2007 (Feb. – July).

*Visiting Research Fellow*, New Zealand Treasury, Wellington, 2003 (Feb.-March).

*Visiting Professor*, Department of Economics, University of Melbourne, Australia, 2004, 2001, 2000, 1999 (Feb. – March).

*Visiting Scholar*, Haas Business School, University of West Florida, 1998 (November).

*Visiting Professor*, Dept of Economics, University of Melbourne, 1997 (Nov. – Dec.).

*Visiting Fellow*, Department of Economics, University of Warwick, 1995 (July).

*Visiting Fellow*, Department of Economics, Faculty of Economics & Commerce, Australian National University, 1995 (Feb. – April).

### 4. SUMMARY OF EXPERTISE

#### 4.1 Government Adviser & Consultant

An established international reputation for expertise on (i) tax policy and reform; and (ii) the impacts of education and fiscal policy on economic performance, has led to a variety of appointments, commissions and advisory roles, including the following:

- Member of **Expert Advisory Group**, for N.Z. Treasury's *Investment Statement, 2014*. (Oct. 2013 – March 2014). Group of 5-6 external experts advising Treasury on the process, content and drafting of its inaugural *IS*.
- **Adviser to N.Z. Ministry of Foreign Affairs & Trade** on *Tax Reform in the Pacific* (Oct. 2013 – May 2014). Advising *MFAT* on its evaluation of the success of tax reform episodes in Pacific island economies.
- **Adviser to Fiscal Affairs Department, International Monetary Fund** (Jan 2013) – Invited peer-review expert on FAD project: Revenue Administration – Gap Analysis Program (RA-GAP). Adviser on IMF's planned new tax gap measurement methods.
- Member of the **Long-Term Fiscal External Panel of Experts** appointed by the N.Z. Treasury (2012-13). Advising Treasury on issues and options to be addressed in the 2013 Long-Term Fiscal Statement (LTFS); and co-organiser of the LTFS '*Affording Our Future*' conference, December 2012.
- Invited member of the NZ government *Minister of Finance's Academic Economic Advisory Group* (2012 – current). A group of economics professors advising the Minister on key economic aspects of topical policy issues; meets 3-4 times per year.
- **Chief Economist, New Zealand Treasury** (2010-11). Advising Treasury senior management and analysts, and Minister of Finance and on wide range of economic analysis and policy issues. Liaising with senior economists in other government departments, public/private research organisations and international organisations (e.g. OECD, EU Commission, IMF, World Bank). **Outcomes**: Established new

*Government Economics Network* for NZ government economists; initiated and co-sponsored Treasury's *Living Standards Framework*; initiated & expanded interaction schemes between Treasury and NZ/US/European academics (e.g. via Treasury Visiting Research Fellows, NZAE Council & conferences/workshops, bilateral research projects).

- **Principal Adviser, Tax Strategy, New Zealand Treasury** (2007-10). Advising Treasury senior management and Minister of Finance (MoF) on Budget-related and medium-term strategic tax policy. **Outcomes:** series of internal MoF briefings; Treasury working papers, and tax policy conference sessions (2007-08); helped initiate and organise the *VUW Tax Working Group*; advised Treasury & MoF on major NZ tax reform package in May 2010 Budget.
- **Senior Civil Servant, Analysis & Research Department, Inland Revenue/H.M. Revenue & Customs** (2003-06). Employed, at *Assistant Director* level, to review IR/HMT corporation tax forecasting models and advise on alternative approaches. Advisor on CT forecasting, tax gaps & related topics (2004-06). **Outcomes:** several A&R working papers, presentations etc; Interim and Final reports to IR & HMT Boards (confidential).
- **Adviser to the UK government's National Committee of Inquiry into Higher Education** ('*Dearing Committee*', 1997) and DfEE. Authored 20,000 word *Committee* report on education and growth; addressed *Committee* meetings and DfEE workshop; joined *Committee* team of experts to report on German higher education. **Outcomes:** published chapter (Report 8) of *Dearing Report*; influenced *Committee* recommendations regarding public funding of higher education; published *THES* article.
- **Consultant** to *EU Commission, Directorate-General for Economic & Financial Affairs (DGECFin; 2000 & 2008)* and *World Bank* (2007) to advise on long-run growth impacts of taxes and public expenditure in industrial countries. Co-authored major reports to *DGECFin & World Bank*; addressed senior level *DGECFin* seminar. **Outcomes:** The 2000 results fed into preparation of Broad Economic Policy Guidelines formulated by *DGECFin* for 2000-01 *EU* budget; published articles in *EU Commission* research/policy journal (*European Economy*, 2001, 2009). World Bank work produced as Background Paper for Develop Assistance Committee Meetings, 2008.
- **Adviser to United Nations** (*UNCTAD*, Geneva, 1991-3; *UNU-WIDER*, Helsinki, 2000-01) on evaluating tax reform in poor countries. Co-authored detailed study of Gambian tax reform; liaised with collaborators in *UNCTAD*, *UNDP* (The Gambia) and UK universities; authored report on taxation and growth in developing countries; addressed *UNU* conference. **Outcomes:** 2 reports published as part of edited volumes on (i) tax reform; (ii) fiscal policy in developing countries.
- **Consultant to Department for International Development (DFID)** on a number of projects, most recently on the poverty impacts of taxation in developing countries (2001-02). Constructed research agenda and budget to deliver a 25,000 word report within one month timeframe. Evaluated extensive literature; clarified and simplified useful research methods and results for civil service readership; formulated policy advice from research review. **Outcomes:** Delivered report on schedule enabling *DFID* to contribute to international discussions at *IMF* and *World Bank*; presentation to *DFID/WB* conference.

- **Member of advisory group** at the *Social Market Foundation*, 1996-98 (an independent policy ‘think-tank’) to analyse the impact of government spending on the economy. Produced research papers for *SMF* and *BBC Newsnight* to communicate key tax policy research results to non-economists and TV audiences. Addressed seminar of senior parliamentarians and advisers and participated in series of ‘round table’ discussions. **Outcomes:** authored a book, and separate book chapter, for the *SMF*; summary report for *BBC Newsnight’s* 1997 election build-up; advised on content and presentation of programme.

#### 4.2 Research Management, Supervision & Networking

- **Chair in Public Finance**, Victoria University of Wellington (2011 – present). Devising and initiating public engagement and executive education activities, conferences, workshops etc. on public finance topics (e.g. debate series; guest lectures); mentoring, supervising & training graduate students and public servants in economic/public finance policy topics. Achievements include: supervising 3 Summer Interns to successful completion of projects; supervision of BCom Economics honours student on ‘income mobility’ research; accepted PhD proposals for 2 PhD students
- **Chief Economist & Principal Adviser**, Tax Strategy, New Zealand Treasury (2007-11). Advising Minister of Finance on tax reform. Providing research advice to senior and junior staff on macroeconomic, forecasting and tax economics. Mentoring graduate analysts and internship holders in Tax Strategy section. Networking, and organising joint research projects, with researchers at Inland Revenue Department and Victoria University, Wellington (VUW). Co-organising major international tax policy conference with IRD/VUW for February 2009.
- **Lead Researcher**, *U.K. Inland Revenue (2003 - 2005)*; **and Assistant Director** (Forecasting Team), *Analysis division, H.M. Revenue & Customs (2005-06)*. Management of government and ‘outside’ participants in a politically sensitive project on corporation tax forecasting (2003-04). Adviser to fellow economists and policy advisers on taxation research issues and methods at HMRC/HMT (2004-06).
- **Director**, Economics Postgraduate Research Program, University of Nottingham (1995-97), directing and monitoring progress of 30-40 graduate students; liaising with supervisors. Advised and assessed students’ progress through the programme, interviewing, counselling and mentoring to completion.
- **Assistant Director** of the *University of Nottingham Centre for Research in Economic Development & International Trade (CREDIT, 1990-94)*, a major Centre for development economics research, with around 30-40 internal and external research fellows. Coordinated, administered and delegated Centre activities, production of working papers, organisation of conferences and seminar programs, membership of staff appointing committees. Designed, organised and oversaw international networking arrangements with UK and overseas research institutions, and ‘outreach’ activities. Advised the Director on new initiatives, research programmes and budget allocations.
- **Research supervisor** for groups of 8-10 graduate students and assistants (1991-99), setting research goals, clarifying research agendas and coaching students towards PhD awards. All successfully completed PhD research; progressed to employment (e.g. at

IMF, World Bank, as Chicago Exchange commodities trader; university and government economists).

- **Research group leadership/networking** (1985-2001). Initiated and directed a number of collaborative research initiatives with international groups of 10-15 leading economists. Commissioned research papers from collaborators, negotiated with publishers, organised project conferences, edited contributions and directed projects to completion. Preparation of applications and administration of research grants. **Outcomes:** three published volumes of research/conference papers; awards of several research grants (up to £40,000).
- **Training of UK government economists** (1999, 2000). Conceived and prepared research training to 30-40 economists in UK government department (*DFID*). **Outcomes:** 2 sets of comprehensive lecture notes/bibliographies/visual aids summarising key new research results (on the economics of growth, and tax policy) suitable for post- 1<sup>st</sup> or 2<sup>nd</sup> degree trainee economists.
- **Academic adviser** to government/academic institutions. Appointed academic adviser to the *Graduate Appointments Board* of the *Government Economic Service* (2001); external expert on *Review Panel* for Department of Economics, University of Bath (2002); External Examiner, Economics & Management degree, University of Oxford (2006-07).

#### 4.3 Academic/Scientific Research

- Applied and conceptual economic research in the following main areas:
  - *Education, taxation & growth in developing and developed countries*
  - *Political economy of public expenditure, taxation and fiscal reform*
  - *Revenue, poverty and redistributive characteristics of tax systems*
  - *The service sector in development*
 (Full publication details below).
- Author/editor of 8 books, author of 15 book chapters and over 60 articles in general and specialist refereed economics journals including *American Economic Review*, *Economic Journal*, *European Journal of Political Economy*, *Journal of Development Economics*, *International Tax and Public Finance*, *Journal of Public Economics*, *Journal of Public Economic Theory*, *National Tax Journal*, *Oxford Economic Papers*, *Oxford Bulletin of Economics & Statistics*.
- Presenter/invited speaker at international conferences, including annual conferences of the *Royal Economic Society (UK)*, *Australian Society of Economists*, *European Public Choice Society*, *New Zealand Association of Economists*, *Australia-New Zealand School of Government (ANZSOG)*.
- Regular adviser/reviewer for UK, US and European scientific journal editors; reviewer of manuscripts, publications, and research proposals for government and private sector research agencies (e.g. *ESRC*, *DFID*, publishers).

#### 4.4 Teaching

Good research and good teaching go hand-in-hand. Over the last 25 years teaching and research interests have been closely matched. This has included supervising numerous Doctoral, Masters and Honours theses, and offering courses to undergraduates, Honours, Masters and PhD students, and Civil Servants on:

- Public Finance & Public Choice
- Economic Growth
- Development Economics
- Techniques of Policy Analysis

### 5. PUBLISHED RESEARCH

Published work is organised below under the following headings:

- |                           |  |
|---------------------------|--|
| 5.1 Refereed Publications | 5.3 Commissioned Research & Training Materials |
| 5.2 Conference Papers     | 5.4 Recent Papers & Work-in-Progress           |

#### 5.1 REFEREED PUBLICATIONS (by topic):

- Public Finance/Public Economics
- Development Economics (including fiscal policy & development)
- Other

#### PUBLIC FINANCE/PUBLIC ECONOMICS

‘Corporate taxation and productivity catch-up: evidence from European firms’, Revision resubmitted to the *Scandinavian Journal of Economics*. (With R. Kneller, D. McGowan, I. Sanz and J. Sanz-Sanz).

‘Complementarity in models of public finance and endogenous growth’, Revision resubmitted to *The B.E. Journal of Macroeconomics*. (With F. Misch and R. Kneller).

‘Taxation and the user cost of capital’, *Journal of Economic Surveys*. Forthcoming 2016. (With J. Creedy).

‘Does the composition of government expenditure matter for long-run GDP levels?’, *Oxford Bulletin of Economics & Statistics*. Forthcoming 2016 (With R. Kneller and I. Sanz).

‘Measuring revenue-maximising elasticities of taxable income: evidence for the US income tax’. *Public Finance Review*, published on-line June 2015. (With J. Creedy).  
DOI: 10.1177 /1091142115589970

‘The growth effects of tax rates in the OECD’, *Canadian Journal of Economics*, 47, 4, 2015, 1-39. (With R. Kneller and I. Sanz).

The distribution of income and fiscal incidence by age and gender: some evidence from New Zealand. *Review of Income and Wealth*, published on-line, March 2015, DOI: 10.1111/roiw.12165. (With O. Aziz and A. Laws).

‘Pensions, saving and housing: a life-cycle framework with policy simulations’. *Economic Modelling*, 46, 2015, 346-357. (With J. Creedy and G. Scobie).

‘Estimating the elasticity of taxable income in New Zealand’, *Economic Record*, 91, 292 (March), 2015, 54-78. (With S. Carey, J. Creedy and J. Teng).

- ‘Revenue-maximising tax rates and elasticities of taxable income in New Zealand’, *New Zealand Economic Papers*, 49, 2 (August), 2015, 189-206. (With J. Creedy).
- ‘Using surveys of business perceptions as a guide to growth-enhancing fiscal reforms’, *Economics of Transition*, 22, 4, 2014, 683-725. (With F. Misch and R. Kneller).
- ‘Taxpayers’ behavioural responses and measures of tax compliance gaps: A critique and a new measure’, *Fiscal Studies*, 35, 3, 2014, 275-296. (With J. Hasseldine).
- ‘Can fiscal drag pay for the public spending effects of ageing?’, *New Zealand Economic Papers*, 48, 2, 2014, 183-195. (With J. Creedy).
- ‘Fiscal decentralization and economic growth: spending versus revenue decentralization’, *Economic Inquiry*, 41, 4, 2013, 1915-1931. (With R. Kneller and I. Sanz).
- ‘Growth and welfare maximization in models of public finance and endogenous growth’, *Journal of Public Economic Theory*, 15, 6, 2013, 939-967. (With F. Misch and R. Kneller).
- ‘Measuring revenue responses to tax rate changes in multi-rate income tax systems: behavioural and structural factors’, *International Tax and Public Finance*, 20, 6, 2013, 974-991. (With J. Creedy)
- ‘Do smaller governments raise the level or growth of output? A review of recent evidence’, *Review of Economics*, 64, 2, 2013, 85-115. (With J. Au). *Revised/updated version of:*  
‘Government size, fiscal policy and the level or growth of output? A review of recent evidence’, Special Issue of the *Journal of the Asia Pacific Economy*, 18, 2, 2013, 203-229. (With J. Au).
- ‘The tax gap: a methodological review’ *Advances in Taxation*, 20, December, 2012, 203-231. (With J. Hasseldine).
- ‘Behavioural responses to taxpayer audits: Evidence from random enquiries of UK self-assessed taxpayers’, *National Tax Journal*, 65, 1, 2012, 33-58. (With M. Ratto).
- ‘Corporate tax asymmetries: effective tax rates and profit shifting’, *International Tax and Public Finance*, 18, 4, 2011, 422-435. (With J. Creedy).
- ‘Can a fiscal stimulus boost economic growth rates? Introduction’, *Economic Journal*, 121, 550, 2011, F1-F3.
- ‘The timing and persistence of fiscal policy impacts on income growth: Evidence from OECD countries’, *Economic Journal*, 121, 550, 2011, F33-F58. (With R. Kneller and I. Sanz).
- Modelling Corporation Tax Revenue.** Cheltenham, UK: Edward Elgar Publishing, October 2010, pp. xiii + 267. (With J. Creedy).
- ‘Modelling responses to profit taxation. The case of UK corporation tax’, *FinanzArchiv*, 66, 3, 2010, 207-235. (With J. Creedy)
- ‘Tax reform in New Zealand: current developments’. Chapter 3 in C. Evans, R. Krever, and P. Mellor (eds) *Australia’s Future Tax System: The Prospects After Henry. Essays in Honour of John W. Freebairn.* Sydney, Australia: Thomson Reuters, October 2010, pp. 63-92.
- ‘Behavioural responses to corporate taxation’, *Hacienda Pública Española*, 193, 2, 2010, 109-130. (With J. Creedy)



- ‘Population ageing and taxation in New Zealand’, *New Zealand Economic Papers*, 44, 2, 2010, 137-158. (With J. Creedy, J. Enright and A. Mellish).
- ‘Income redistribution and taxes and transfers in New Zealand’, *Australian Economic Review*, 43, 1, 2010, 39-51. (With J. Creedy, J. Enright and N. McNabb).
- Tax Reform in Open Economies: International and Country Perspectives.*** (Co-editor, with I. Claus, M. Harding and D. White). Cheltenham, UK and Northampton, Mass., USA: Edward Elgar Publishing, April 2010, pp. ix + 329.
- Introduction.*** Chapter 1 in ***Tax Reform in Open Economies: International and Country Perspectives.*** Cheltenham, UK and Northampton, Mass., USA: Edward Elgar Publishing, April 2010, pp.1-12. (With I. Claus, M. Harding and D. White).
- ‘Corporation tax revenue growth in the UK: A microsimulation analysis’, *Economic Modelling*, 26, 3, 2009, 614-625. (With J. Creedy).
- ‘The Composition of government expenditure and economic growth: some evidence from OECD countries’. In European Commission, Directorate-General Economic and Financial Affairs, ***European Economy: The Quality of Public Finances and Economic Growth***, Occasional Papers 45, 2009, 17-46. (With R. Kneller and I. Sanz).
- ‘Corporation tax buoyancy and revenue elasticity in the UK’, *Economic Modelling*, 25, 1, 2008, 24-37. (With J. Creedy).
- ‘Foreign investment, international trade and the size and structure of public expenditures’, *European Journal of Political Economy*, 24, 1, 2008, 151-171. (With R. Kneller and I. Sanz).
- ‘Tax revenues and fiscal drag: an introduction’, *Australian Economic Review*, 40, 3, 2007, 323-338. (With J. Creedy).
- Modelling Tax Revenue Growth***, Cheltenham, UK: Edward Elgar Publishing, February 2006, pp. xiii + 225. (With J. Creedy).
- ‘Publicly financed education in an endogenous growth model’, *Journal of Economic Studies*, 32, 2, 2005, 114-131. (With J. Creedy).
- ‘Income tax revenue elasticities with endogenous labour supply’, *Economic Modelling*, 22, 2005, 21-38. (With J. Creedy).
- ‘Tax perceptions and preferences over tax structure in the UK’, *Economic Journal*, 114, 493, 2004, F117-F138. (With O. Morrissey and A. Pinar).
- ‘The income tax revenue elasticities of income and consumption taxes in the UK’, *Fiscal Studies*, 25, 1, 2004, 55-77. (With J. Creedy).
- ‘The built-in flexibility of income and consumption taxes in New Zealand’, *Australian Economic Papers*, 43, 4, 2004, 459-474. (With J. Creedy).
- ‘The revenue responsiveness of income and consumption taxes in the UK’, *The Manchester School*, 71, 6, 2003, 641-658. (With J. Creedy).
- ‘Tax perceptions and the demand for public expenditure: evidence from UK micro data’, *European Journal of Political Economy*, 19, 4, 2003, 793-816. (With O. Morrissey and A. Pinar).
- ‘Fiscal illusion and political accountability: theory and evidence from two local tax regimes in Britain’, *Public Choice*, 110, 3/4, 2002, 199-224. (With O. Morrissey and A. Pinar).

- ‘The revenue responsiveness of consumption taxes’, *Economic Record*, 78, 241, 2002, 186-194. (With J. Creedy).
- ‘The built-in flexibility of income and consumption taxes: a survey’, *Journal of Economic Surveys*, 14, 4, 2002, 509-532. (With J. Creedy). Reprinted as chapter 13 in J. Creedy, *Taxation and Economic Behaviour. Introductory Surveys in Economics, volume 1*. Cheltenham: Edward Elgar, 2002.
- ‘Testing the endogenous growth model: public expenditure, taxation and growth over the long-run’, *Canadian Journal of Economics*, 34, 1, 2001, 36-57. (With M.F. Bleaney and R. Kneller).
- ‘The impact of fiscal policy on long-run growth in the EU’. Chapter 4 in European Commission (D.G.Ec.Fin.), *The European Economy. Current Issues in Economic Growth*, 2, 2001. (With R. Kneller).
- ‘Fiscal policy and growth: evidence from OECD countries’, *Journal of Public Economics*, 74, 2, 1999, 171-190. (With M.F. Bleaney and R. Kneller).
- ‘Fiscal illusion and the demand for government expenditures in the UK: a time-series analysis’, *European Journal of Political Economy*, 15, 1999, 687-704. (With O. Morrissey and A. Pinar).
- ‘Financing future public expenditure. Will tax rates have to rise?’ In R. Skidelsky (ed), *The State of the Future*, London: Social Market Foundation, 1998, pp. 79-100.
- ‘Voters' tax-price perceptions and the provision of government non-marketed goods’, *The Manchester School*, LXV, 5, 1997, 513-533.
- Taxing and Spending Dilemmas*. London: Social Market Foundation, 1997. pp. 71.
- ‘Local governments' monopoly power and local tax reform. Theory and evidence from the UK’, *Public Choice*, 89, 3-4, 1996, 393-417. (With J.S. Ashworth).
- Public Sector Growth: Theories and International Evidence*. (Editor and Contributor). Aldershot: Edward Elgar, April 1993. pp. xii + 261.
- ‘Public Sector Growth: Definition and Measurement Issues’ (chapter 1); and ‘Wagner's Law and Musgrave's Hypotheses’ (chapter 7); in N. Gemmill (ed), *Public Sector Growth: Theories and International Evidence*. Aldershot: Edward Elgar, 1993, pp. 17-33 & 103-120.
- ‘Public employees' preferences and the size of the public sector’, *Journal of Economic Behaviour and Organisation*, 14, 2, 1990, 393-402.
- ‘Wagner's law, relative prices and the size of the public sector’, *The Manchester School*, 58, 4, 1990, 361-377.
- ‘Debt servicing costs and the growth of public expenditure’, *Public Finance*, 43, 2, 1988, 223-235.
- ‘The incidence of government expenditure and redistribution in the UK’, *Economica*, 52, 1985, 335-344.
- ‘The indexation of taxes and transfers in Britain’, *The Manchester School*, 53, 1985, 364-384 (With J. Creedy).
- ‘Tax revenue shares and income growth: a note’, *Public Finance*, 40, 1, 1985, 137-145.
- ‘Income redistribution through taxes and transfers in Britain’, *Scottish Journal of Political Economy*, 31, 1, 1984, 44-59. (With J. Creedy).

‘The built-in flexibility of progressive income taxes: a simple model’, *Public Finance*, 27, 3, 1982, 361-371 (With J. Creedy).

## DEVELOPMENT ECONOMICS

‘Distributional and poverty impacts of tax structure reform in developing countries: how little we know’. Chapter 16 in J. Alm, and J. Martinez-Vazquez (eds), *Tax Reform in Developing Countries*, Volume I. Cheltenham: Edward Elgar, 2015. (With O. Morrissey).

‘Public spending and long-run growth in practice: concepts, tools, and evidence’. Chapter 2 in B. Moreno-Dodson (ed.) *Is Fiscal Policy the Answer? A Developing Country Perspective*. Washington, DC: World Bank. pp. 69-108, November 2012 (With F. Misch, and B. Moreno-Dodson).

Available at <http://www.scribd.com/doc/111543659/Is-Fiscal-Policy-the-Answer> .

‘Binding constraints and second-best strategies in endogenous growth models with public finance’ *Journal of Globalization and Development*, 1, 2, 2010, Article 3. (With F. Misch and R. Kneller)

‘Distributional and poverty impacts of tax structure reform in developing countries: how little we know’, *Development Policy Review*, 23, 2, 2005, 131-144. (With O. Morrissey).

‘Fiscal policy in a growth framework’. Chapter 7 in T. Addison and A. Roe (eds.) *Fiscal Policy for Development: Poverty, Reconstruction and Growth*. Palgrave Macmillan, 2004, 149-176.

‘An extended ‘Feder’ model of dualistic growth’, *Economics Bulletin*, 15, 9, 2002, 1-6. (With T.A. Lloyd).

‘Agricultural growth and inter-sectoral linkages in a developing economy’, *Journal of Agricultural Economics*, 51, 3, 2000, 353-370. (With T.A. Lloyd and M. Mathew).

*Trade and Fiscal Adjustment in Africa*. (Co-editor and contributor). London: Macmillan, March 2000. pp. xii + 285. (With D. Bevan, P. Collier and D. Greenaway).

‘Tax revenue instability in sub-Saharan Africa: causes and consequences’. In D. Bevan et al. (eds), *Trade and Fiscal Adjustment in Africa*, London: Macmillan, 2000, pp. 131-48. (With M.F. Bleaney and D. Greenaway).

‘Introduction’. In D. Bevan et al. (eds), *Trade and Fiscal Adjustment in Africa*, London: Macmillan, 2000, pp. 1-12. (With D. Bevan, P. Collier and D. Greenaway).

‘Factor endowments, non-tradables prices and measures of openness’, *Journal of Development Economics*, 58, 1999, 101-122. (With R.E. Falvey).

‘Reviewing the new growth literature’, *New Political Economy*, 3, 1, 1998, 129-134.

‘Why are prices low in Asia?’, *The World Economy*, 21, 7, 1998, 897-911. (With R.E. Falvey).

‘Fiscal adjustment in The Gambia: a case study’. In C.K. Patel (ed), *Fiscal Reforms in the Least Developed Countries*. Cheltenham, UK and Brookfield, USA: Edward Elgar, 1997, pp. 110-49. (With P. Basu).

‘Are services income-elastic? Some new evidence’, *Review of Income and Wealth*, 42, 3, 1996, 257-269. (With R.E. Falvey).

- ‘A formalisation and test of the factor productivity explanation of international differences in service prices’, *International Economic Review*, 37, 1, 85-102, 1996. (With R.E. Falvey).
- ‘Estimating the impact of human capital stocks and accumulation on economic growth: some new evidence’, *Oxford Bulletin of Economics and Statistics*, 58, 1, 9-28, 1996.
- ‘Endogenous growth, the Solow model and human capital’, *The Economics of Planning*, 28, 2-3, 169-83, 1995.
- ‘Explaining international differences in the share of services in real expenditure’, *Economics Letters*, 47, 1, 1995, 53-8. (With R.E. Falvey).
- ‘Tax revenue instability with particular reference to sub-Saharan Africa’, *Journal of Development Studies*, 31, 6, 883-902, 1995. (With M.F. Bleaney and D. Greenaway).
- ‘Reconciling alternative macro-models of optimal borrowing for developing countries: an expository note’, *Journal of International Development*, 6, 3, 1994, 353-9.
- ‘Fiscal dependence on trade taxes and economic development: some new evidence’, *Scottish Journal of Political Economy*, 40, 1, 1993, 56-68.
- ‘Issues for the service sector in Pacific island development’. In N. Cole and S. Tambunlertchai (eds), *The Future of the Asia-Pacific Economies. Pacific Islands at the Crossroads?*, Kuala Lumpur, Malaysia and Canberra, Australia: Asia and Pacific Development Centre and National Centre for Development Studies, Australian National University, 1993, pp. 236-74. (With R.E. Falvey).
- ‘Industrialisation, catching-up and economic growth: a comparative study across the world's capitalist economies’, *Economic Journal*, 101, 405 (March), 1991, 263-75. (With S. J. Dowrick).
- ‘Explaining service price differences in international comparisons’, *American Economic Review*, 81, 5, 1991, 1295-309. (With R. E. Falvey).
- ‘The shadow wage in economies with migrant labour. The case of labour as a traded good’, *The Manchester School*, 59, 1, 1991, 45-63. (With I. Papps).
- ‘Trade taxes and welfare: The case of export incentives in S.E. Asian countries’, *Australian Economic Review*, 1990 (Q4), 61-73. (With R. E. Falvey).
- ‘Compensatory Financial and Fiscal Incentives to Exports’. In C. R. Milner (ed), *Export Promotion Strategies: Theory and Evidence from Developing Countries*. Brighton: Wheatsheaf, 1990, pp. 109-29. (With R. E. Falvey).
- ‘Tax analysis and tax policy-making in less developed countries’, *International Journal of Development Banking*, 8, 1, 1990, 15-28.
- ‘Optimal international borrowing: how should it be defined?’, *Journal of Development Studies*, 25, 4, 1989, 580-582.
- ‘Debt and the developing countries: A simple model of optimal borrowing’, *Journal of Development Studies*, 24, 2, 1988, 197-213.
- ‘Tax revenue growth in developing countries’, *Review of International Trade and Development*, 23, 1 (March/April), 1988, 84-90.
- ‘A model of unbalanced growth: The market versus the non-market sector of an economy’, *Oxford Economic Papers*, 39, 2, 1987, 253-267.

***Surveys in Development Economics.*** (Editor and contributor). Oxford: Basil Blackwell. 1987. pp. xvii + 376. (Paperback edition, 1989; translated into Indonesian, 1992).

‘Taxation and Development: A Survey’. In N. Gemmill (ed), ***Surveys in Development Economics.*** Oxford: Basil Blackwell, 1987, pp. 269-306. (Also contributed are 'Editor's Introduction', pp.1-7; 'Bibliography of Surveys/Reviews in Development Economics, 1970-86', pp. 371-6.).

***Structural Change and Economic Development. The Role of the Service Sector.*** London: Macmillan. 1986. pp. xii + 216.

‘Third World Poverty’. In P.S. Johnson and R. B. Thomas (eds), ***Economic Perspectives on Key Issues.*** Oxford; Philip Allan. 1985, pp. 90-108.

‘The growth of employment in services, Egypt 1960-76’, ***The Developing Economies***, 23, 1, 1985, 53-68.

‘International comparisons of the effects of non-market sector growth’, ***Journal of Comparative Economics***, 7, Dec. 1983, 368-381.

‘The role of the non-market sector in Egypt’s economic growth, 1960-75’, ***Oxford Economic Papers***, 34, 1, 1982, 207-223.

‘Structural change and economic development: the role of the service sector’, ***Journal of Development Studies***, 19, 1, 1982, 33-62.

## OTHER

‘A model of output, productivity and wages in the British coal industry before 1914’, ***Bulletin of Economic Research***, 48, 3, 1996, 209-240. (With P. Wardley).

‘Are economists different?’, ***Journal of Economic Perspectives***, 6, 2, Spring 1992, 202-3.

‘The contribution of services to British economic growth, 1856-1913’, ***Explorations in Economic History***, 27, 2, 1990, 299-321. (With P. Wardley).

‘Is there a conflict between authors and publishers over royalty terms?’, ***Economics Letters***, 29, 1989, 7-11.

‘The economics of authors’ royalty contracts: some analytics’, ***Journal of Economic Studies***, 16, 5, 1989, 23-35.

## 5.2 CONFERENCE PAPERS & PRESENTATIONS (1990 - present):

‘The elasticity of taxable income in New Zealand. Evidence for personal taxpayers from unit record data’. Paper presented to the ***International Institute of Public Finance Annual Congress***, Dublin, Ireland, 20-23 August 2015.

‘Taxpayers' responses to penalties: evidence from a taxpayer experiment in New Zealand’. Presentation to ***The 4<sup>th</sup> Shadow Conference: The Shadow Economy, Tax Evasion and Fiscal Intermediaries.*** Tax Administration Research Centre, University of Exeter, UK, 23-25 July 2015.

‘How do penalties affect taxpayer compliance? Evidence from a taxpayer experiment’ Presentation to ***H.M. Revenue & Customs***, London, UK, 15 July 2015.

- ‘Estimating the elasticity of taxable income in New Zealand’ Invited presentation to the *Inaugural Workshop of the Tax and Transfer Policy Institute*, Australian National University, Canberra, 20 November 2014.
- ‘Pensions, saving and housing: a life-cycle framework with policy simulations’. Paper presented to the *CEPAR-CESifo Workshop on Pensions Taxation, Population Ageing and Globalisation*, University of New South Wales, Sydney, Australia, 17-18 November 2014.
- ‘The growth challenge: sustainable fiscal policy’. Invited presentation to the *Australia and New Zealand School of Government (ANZSOG) Annual Conference* (‘Growing National Prosperity. Government’s Role in the 21<sup>st</sup> Century’), Canberra, Australia, 5-7 August 2014.
- ‘Tax loss mechanisms: comments on Nussim and Tabbach’. Presentation to the *Oxford University Centre for Business Taxation Annual Summer Symposium*, Oxford, UK, 24-27 June 2014.
- ‘Are prices higher in New Zealand? If so, why?’ *N.Z. Productivity Commission & Victoria Business School, Public Lecture*, 21 May 2014
- ‘Explaining international differences in tradables and non-tradables prices’. Presentation to *N.Z. Productivity Commission Seminar*, 6 May 2014.
- ‘Tax (non)-compliance research: a New Zealand perspective’, Invited presentation to the *Cash and Hidden Economy – International Revenue Conference*, Auckland, 7-11 April 2014.
- ‘Pensions, saving and housing: a life-cycle framework with policy simulations. Paper presented to *Motu Economic and Public Policy Research, Seminar Series*, 2 April 2014. (Presented with J. Creedy and G. Scobie).
- ‘Revenue-maximizing elasticities of taxable income: evidence for the US income tax’, Paper presented to the *2<sup>nd</sup> Annual Workshop of the Tax Administration Research Centre*, University of Exeter, UK, 10-11 March 2014.
- ‘The growth effects of tax rates in the OECD’, Paper presented to the *International Institute of Public Finance Annual Congress*, Taormina, Sicily, Italy, 22-25 August 2013.
- ‘Estimating effective tax rates and the user cost of capital in New Zealand’, Paper presented to the *New Zealand Association of Economists Annual Conference*. Wellington, 1-3 July 2013.
- ‘The distribution of income and the incidence of tax and government spending across the life-cycle for males and females: some evidence from New Zealand’. Paper presented to the *New Zealand Association of Economists Annual Conference*. Wellington, 1-3 July 2013 (Presented by co-author: A. Laws).
- ‘Issues in measuring and using direct tax gap estimates’. Invited presentation to the *Inaugural Conference of the Tax Administration Research Centre*, University of Exeter, UK, 28-29 January 2013. (Presented by co-author: J. Hasseldine).
- ‘The top tax rate in New Zealand. How high is too high?’. Invited presentation to the *New Zealand Government Economics Network Annual Conference*, Wellington, 14 December 2012.
- ‘Some things social policy analysts should know about taxation’. Invited presentation to *Ministry of Social Development Seminar*, 3 December 2012.

- ‘Can tax rises pay for the public spending effects of ageing?’. Invited presentation to the N.Z. Treasury and Victoria University of Wellington, *Affording Our Future Conference*, VUW Business School, Wellington, 11-12 December 2012.
- ‘Taxpayers’ behavioural responses and the Laffer effect’. Paper presented to the *11<sup>th</sup> Annual LAGV Conference on Public Economics*, University of Marseilles, 18-20 June 2012.
- ‘Regression estimates of the elasticity of taxable income and the choice of instrument’. Paper presented to the *New Zealand Association of Economists Annual Conference*. Massey University, Palmerston North, 27-29 June 2012. (Presented by co-author: J. Creedy).
- ‘Taxes, growth and fiscal stimulus’, Keynote Address presented at the Globalization & Development Centre, Bond University, Australia and Economic Growth Centre, Nanyang Technical University, Singapore, *First Annual Workshop on Economic and Policy Developments in East Asia*, Gold coast, Australia, October 2011.
- ‘Tax rates and revenue changes: behavioural and structural factors’. Paper presented to the *New Zealand Association of Economists Annual Conference*, Wellington, July 2011.
- ‘Calculating Average Marginal Tax Rates for New Zealand, 1907-2009’. Paper presented to the *New Zealand Association of Economists Annual Conference*, Wellington, 29 June – 1 July 2011. (With D. Bandyopadhyay, R. Barro, J. Couchman, G. Liao and F. McAlister).
- ‘Growth and welfare maximisation in models of public finance and endogenous growth’. Paper presented to the *N.Z. Macroeconomic Dynamics Workshop*, Victoria University of Wellington, School of Economics & Finance, Wellington, April 2011.
- ‘Tax reform in New Zealand: current developments’. Paper presented to ‘*Australia’s Future Tax System: The Prospects After Henry*’ Conference, Sydney, Australia, June 2010.
- ‘Measuring the distributional impacts of tax reform with limited data: some evidence for New Zealand’. Presentation to the *New Zealand Association of Economists Annual Conference*, Auckland, July 2010. (With M. Harding, and A. Mellish).
- ‘Public expenditure and economic growth. What do we know?’. Presentation to *World Bank Fiscal Policy for Growth and Development Workshop*, Washington, DC, 29 April 2010. (Organised by World Bank, *Poverty Reduction and Economic Management* network).
- ‘Personal income taxes and transfers: key reform issues.’ Presentation to the *Victoria University of Wellington Tax Working Group Conference “A Tax System for New Zealand’s Future”*, Wellington, December 2009.
- ‘The growth effects of corporate and personal taxes in the OECD’, Paper presented to the Annual Conference of the *Western Economics Association International*, Vancouver, Canada, July, 2009. (With R. Kneller and I. Sanz).
- ‘Population ageing and taxation in New Zealand’, Paper presented to the *New Zealand Association of Economists Annual Conference*, Wellington, July 2009. (With J. Creedy, J. Enright, and A. Mellish).
- ‘The growth effects of corporate and personal taxes in the OECD’, Paper presented to the *Victoria University of Wellington Tax Conference*, Wellington, February 2009. (With R. Kneller and I. Sanz).

- ‘The composition of public expenditure and economic growth in the EU’, Paper presented to the *EU Commission Workshop on The Quality of Public Finances*, November 2008. (With R. Kneller and I. Sanz).
- ‘Equity and efficiency measures of tax-transfer systems: Some evidence for New Zealand. Paper presented to the *New Zealand Association of Economists Annual Conference*, Wellington, July 2008. (with J. Creedy, J. Enright, and N. McNabb).
- ‘A micro-simulation model of UK corporation tax’. Paper presented to the *Royal Economic Society Annual Conference*, Warwick, April 2007. (With J. Creedy).
- ‘Alternative methods of taxing personal incomes. Administrative issues’. Paper presented to the *Andrew Young School of Policy Studies. Annual Conference on Public Finance Issues*. Georgia State University, May 2006. (With J. Hasseldine and P. Hite).
- ‘Long-run growth and the composition of government spending and taxes’. Presentation to *New Zealand Treasury*, February 2006.
- ‘The Macroeconomics of the size of government’, Presentation to the *Macroeconomic Policy and International Finance Division seminar*, H.M. Treasury, February 2006.
- ‘Fiscal policy impacts on growth in the OECD. Are they short- or long-run?’ Paper presented to the *Public Economics UK Autumn Conference*, Department of Economics, Oxford University, Oxford, December, 2005. (With R. Kneller and I Sanz).
- ‘Evaluating the IR corporation tax forecasting model and alternative approaches’. Paper presented to the *Inland Revenue, Analysis & Research Department Seminar*, December 2003.
- ‘Tax perceptions and preferences over tax structure in the UK’. Paper presented to the *IFS/Inland Revenue/Warwick University, ESRC Public Economics Working Group Conference*, University of Leicester, December 2003.
- ‘The revenue elasticities of income and consumption taxes. Some evidence for the UK and Australia’. Presentation to the *Australian Taxation Studies Program (ATAX)*, University of New South Wales, Sydney, Australia; and the *Australian States’ GST Policy Group*, Victorian State Treasury, Melbourne, Australia, March 2003.
- ‘The impact of taxation on inequality and poverty: a review of empirical methods and evidence’. Paper presented to the *World Bank/Department for International Development Conference on “Taxation, Accountability and the Poor”*, Institute of Development Studies, University of Sussex, Brighton, Oct – Nov 2002.
- ‘Fiscal policy, growth and convergence in Europe’. Paper presented to the *III International Seminar on European Economy*, Universidad Complutense de Madrid, Madrid, May 2002. (With R. Kneller). Also presented to the New Zealand Treasury, February, 2003.
- ‘Fiscal policy in a growth framework’. Presentation to the *UNU-WIDER Workshop on New Fiscal Policies for Growth and Poverty Reduction*, Helsinki, November 2000.
- ‘The impact of fiscal policy on long-run growth’. Presentation to the *EU Commission Seminar on Economic Growth in the EU*, September 2000. (With R. Kneller).
- ‘Fiscal illusion and political accountability: theory and evidence from two local tax regimes in Britain’. Paper presented to the *European Workshop on Fiscal Federalism and Financing*, Brescia, Italy, September 2000. (With O. Morrissey and A. Pinar).



- ‘Tax perceptions, free riding and the demand for public expenditure. Evidence from UK micro data’. Paper presented to the *European Public Choice Society Annual Conference*, Siena, Italy, April 2000. (With O. Morrissey and A. Pinar).
- ‘Public expenditure, taxation and growth: testing growth theories’. Paper presented to the *ESRC Money, Macro and Finance Group Annual Conference*, Oxford, September 1999. (With M.F. Bleaney and R. Kneller).
- ‘Do British voters perceive taxes accurately?’. Paper presented to the *European Public Choice Society Annual Conference*, Lisbon, Portugal, April 1999. (With O. Morrissey and A. Pinar).
- ‘Are traditional price-based measures of openness biased? Evidence for Asian countries’. Paper presented to the *International Conference on Trade Liberalisation in Asia*, Deakin University, Melbourne, Australia, December 1997.
- ‘Is education good for growth in Africa’. Paper presented to the *Centre for the Study of African Economies, University of Oxford, 10th Anniversary Conference*, St Anthony's College, April 1997. (With M. Diop).
- ‘Externalities to Higher Education’. Paper presented to the *DfEE Labour Market Workshop*, London, December 1996.
- ‘Local governments' monopoly power and local tax reform. Theory and evidence from the UK’. Paper presented to the *Economic Society of Australia, 25th Annual Conference of Economists*, Canberra, September 1996.
- ‘Estimating the impact of human capital stocks and accumulation on economic growth: some new evidence’. Paper presented to the *Royal Economic Society Annual Conference*, Swansea, April 1996.
- ‘Local government tax reform: a public choice analysis’. Paper presented to the *European Public Choice Society Annual Conference*, Saarbrücken, Germany, April 1995. (With J. S. Ashworth).
- ‘Voters' tax-price perceptions and the provision of government non-marketed goods’. Paper presented to the *European Public Choice Society Annual Conference*, Valencia, Spain, April 1994.
- ‘Human capital, school enrolment rates and economic growth’. Paper presented to the *ESRC Development Economics Study Group Annual Conference*, University of Leicester, March 1994.
- ‘The fiscal dimensions of adjustment’. Paper presented to the *CREDIT-CSAE (Oxford)-DERC (Warwick) Annual Workshop* on Liberalising Foreign Trade in Africa, Oxford, Jan. 1993.
- ‘The role of the service sector in Pacific island economies’. Paper presented to the *Fifth Annual Conference on 'The Future of the Asia-Pacific Economies'* (Asia & Pacific Development Centre), Brisbane, Australia, Nov. 1992. (With R.E. Falvey).
- ‘Are services income-elastic? A disaggregated cross-section analysis’. Paper presented to the *Annual Conference of the Development Studies Association*, Nottingham, Sept. 1992. (With R.E. Falvey).
- ‘Tax revenue instability in sub-Saharan Africa: causes and consequences’. Paper presented to the *CREDIT-Centre for the Study of African Economies, University of Oxford, Workshop* on Trade and fiscal Policy Reform in Africa, Oxford, January 1992; and a

*Special Meeting of the South African Economics Society*, University of the Witwatersrand, Johannesburg, S. Africa, June 1992. (With M.F. Bleaney and D. Greenaway).

‘The debate over poll tax levels in England and Wales: a public choice perspective’. Paper presented to the *European Public Choice Society Annual Conference*, Beaune (France), April 1991. (With J. S. Ashworth).

‘Explaining international differences in the price of services’. Paper presented to the *ESRC International Economics Study Group Conference*, Manchester, April 1991. (With R. E. Falvey).

‘Industrialisation, catching-up and economic growth. A comparative study across the world’s capitalist economies’. Paper presented to the *Royal Economic Society Annual Conference*, Nottingham, March, 1990. (With S. J. Dowrick).

### 5.3 COMMISSIONED RESEARCH

‘Explaining international differences in the prices of tradables and non-tradables (with a New Zealand perspective)’. *Report to the New Zealand Productivity Commission*, February 2014.

‘The prices of goods and services in New Zealand: an international comparison’. *Report to the New Zealand Productivity Commission*, October 2013.

‘The IMF’s “RA-GAP” model and workshop. Summary comments’. Report to the *IMF Fiscal Affairs Department*, January 2013.

‘Measurement of the direct tax gap’. Report prepared for the UK *National Audit Office*, April 2007. (With J. Hasseldine).

‘The composition of public expenditure and economic growth’. Background Report to the *World Bank*, January 2007.

‘Modelling corporation tax revenue growth in the UK: final technical report. Report to Analysis Department, *H.M. Revenue & Customs*, August 2006. (With J. Creedy).

‘Taxes and growth’. Research Report to the *New Zealand Treasury*. June 2006. (With R. Kneller and I. Sanz).

‘Poverty impacts of revenue systems in developing countries’. Report to the *Department for International Development*, January 2002. (With O. Morrissey).

‘Fiscal policy in a growth framework’. Paper prepared for the *UNU-WIDER Project on New Fiscal Policies for Growth and Poverty Reduction*. March 2001. (Published as *WIDER Discussion Paper No. 2001/84*).

‘Fiscal incentives and tax policy analysis’. Paper presented to the *DFID Macroeconomics Training Programme*, November 2000.

‘The impact of fiscal policy on long-run growth in Europe. Report to the *EU Commission (D-G for Economic and Financial Affairs)*, October 2000. (With R. Kneller).

‘Economic growth: a review of theory and evidence suitable for policy analysis’. Paper presented to the *DFID Macroeconomics Training Programme*, Dec. 1999.

‘Externalities to higher education: a review of the new growth literature’. Report 8 in The National Committee of Inquiry into Higher Education (Dearing Committee), *Higher Education in the Learning Society*, Reports 5-9, pp.109-149, May 1997.

- ‘Financing Future Public Expenditure. Will Tax Rates Have to Rise?’, Report to **BBC Newsnight**, April 1997.
- ‘Taxation and public expenditure in the UK’, Paper presented to the **Social Market Foundation Workshop Series**, October 1996.
- ‘Getting a Slice of a Bigger Pie’, **The Times Higher Education Supplement**, April 26, 1996.
- ‘Fiscal Adjustment in The Gambia: A Case Study’, Report to the **Division of Least Developed Countries, UNCTAD**, Geneva, March 1993. (With P. Basu).

#### **5.4 RECENT PAPERS & WORK-IN-PROGRESS**

- ‘Taxpayers’ responses to tax debt penalty regimes: evidence from a New Zealand taxpayer experiment’. Work-in-progress.
- ‘Income mobility among New Zealand taxpayers, 1994-2014’. Work-in-progress. (With J. Creedy and A. Laws).
- ‘Corporate tax reform and profit shifting: firm-level evidence for New Zealand’. Work-in-progress. (With J. Creedy and F. Misch).
- ‘Fiscal stimulus versus fiscal sustainability. How big are the trade-offs?’ Work-in-progress. (With B. Buckle).
- ‘Taxation and the user cost of capital: an introduction. **Working Papers in Public Finance No. 04/2015**, Victoria Business School, Victoria University of Wellington, 2014 (With J. Creedy).
- ‘Does the composition of public expenditure matter for long-run GDP levels?’, **Working Papers in Public Finance No. 10/2014**, Victoria Business School, Victoria University of Wellington, 2014. (With R. Kneller and I. Sanz).
- ‘Explaining international differences in prices of tradables and non-tradables (with a New Zealand perspective)’, **Working Papers in Public Finance No. 08/2014**, Victoria Business School, Victoria University of Wellington, 2014. (With R. Falvey).
- ‘The price of goods and services in New Zealand’, **Working Papers in Public Finance No. 06/2014**, Victoria Business School, Victoria University of Wellington, 2014.
- ‘Measuring revenue-maximising elasticities of taxable income: evidence for the US income tax’. **Working Papers in Public Finance No. 02/2014**, Victoria Business School, Victoria University of Wellington, 2014. (With J. Creedy). Invited re-submission at **Public Finance Review**.
- ‘Complementarity in models of public finance and endogenous growth’. **Working Papers in Public Finance No. 01/2014**, Victoria Business School, Victoria University of Wellington, 2014. (With F. Misch and R. Kneller).
- ‘Estimating firm-level effective tax rates and the user cost of capital in New Zealand’. **Working Papers in Public Finance No. 12/2013**, Victoria Business School, Victoria University of Wellington, 2013. (With R. Fabling and L. Sanderson). [Also released as working papers by The Treasury and Motu Economic and Public Policy Research.]

## 6. DETAILS OF OTHER SCHOLARLY ACTIVITIES

### 6.1 Refereeing

Academic journals (recent):

*Contemporary Economic Policy, Economic Journal, Economic Modelling, Economic Record, Economic Inquiry, European Economic Review, European Journal of Political Economy, FinanzArchiv, Fiscal Studies, International Tax and Public Finance, Journal of Economics & Business, Journal of Economic Growth, Journal of Economic Surveys, Journal of Public Economics, Macroeconomic Dynamics, New Zealand Economic Papers, Oxford Bulletin of Economics & Statistics, Oxford Economic Papers, Public Finance Review, The World Economy.*

Referee and advisor for book publishers (*Blackwell, Edward Elgar Publishing, Oxford University Press*).

### 6.2 Research Grants Awarded

*New Zealand Productivity Commission, 2013. Research grant (c. NZ\$18,000). Project:*

‘Understanding the prices of goods and services in New Zealand’

*New Zealand Ministry of Foreign Affairs and Trade, 2013. Economic advisor (c. NZ\$12,000).*

Project: ‘Evaluation of Tax Revenue Reform in the Pacific’.

*Royal Society of New Zealand, Cross Departmental Research Pool, 2009. Research grant (NZ\$135,000). Project: ‘Evaluating New Zealand taxpayers’ responses to tax changes’ (With I. Claus, Inland Revenue).*

*Statistics New Zealand, Official Statistics Research Grant, 2009 (NZ\$45,000). Contributor to Inland Revenue/Treasury/Stats.NZ project on: ‘Economic fluctuations, business demographics and tax revenue collected from New Zealand businesses’.*

*University of Oxford, Centre for Business Taxation, 2007. Visiting Research Fellow award (c. £35,000).*

*New Zealand Treasury, Visiting Research Fellow grant, (NZ\$12,500), March 2003.*

*University of Melbourne, Faculty of Economics & Commerce, Visiting Scholar Grant, March 2000 (A\$10,000); February 2004 (A\$4,000).*

*Nuffield Foundation, 1999. Research grant (£5,000). Project: ‘Assessing the prospects for long-term public sector growth in the UK’.*

*Wincott Foundation, 1997-8. Research grant (£2,000). Project: ‘Financing future public expenditure. Will tax rates have to rise?’.*

*Nuffield Foundation, 1995. Research grant (£4,300). Project: ‘Human capital, education and economic growth’.*

*Overseas Development Administration, 1993-5. Research grant (£39,000). Project: ‘Revenue instability, macroeconomic performance and aid in Sub-Saharan Africa’, with M.F. Bleaney, D. Greenaway and W.O. Morrissey.*

*Wincott Foundation, 1992-3. Research grant (£3,000). Project: ‘Do prices matter? A case study of nontraded services’.*

*British Council, Sweden, 1991. Travel grant to the Institute for International Economic Studies, University of Stockholm.*

### 6.3 Administrative Experience

*Victoria University of Wellington, 2011- present*

Member, Organising Committee, for the joint Inland Revenue/VUW-Chair-in-Public-Finance conference on ‘*Tax Administration in the 21<sup>st</sup> Century*’, Wellington, 2014.

Member, Expert Advisory Group, Treasury’s 2014 *Investment Statement*, 2013-14.

Member, External Panel of Experts, Treasury’s 2013 *Long-Term Fiscal Statement*, 2012-13.

Chair & Co-organiser (with N.Z. Government Economics Network), *Public Finance Debates (3 Series)*, Victoria University of Wellington, 2012-14.

Co-organiser (with N.Z. Treasury), *Affording Our Future Conference*, Wellington, Dec. 2012.

*New Zealand Treasury, 2007- 2011*

Head, Treasury *Chief Economist's Unit* and member, *Executive Leadership Team*, 2010-11.  
Chair, *Government Economics Network*, 2010 - 2011. (A newly established network of New Zealand public service economists) <http://www.treasury.govt.nz/economy/gen/> .  
Official (Treasury) member, *VUW Tax Working Group*, 2009-10.  
Co-organiser and convener of Treasury-IRD-VUW tax conference, 2009.

*Analysis & Research Department, Inland Revenue, 2003-06*

Lead Researcher & Assistant Director, Inland Revenue & HM Treasury, Corporation Tax Forecasting Project, 2003-06.  
Seminar Convenor, Corporation Tax Forecasting Project, 2003-04.

*University of Nottingham, UK, 1990-99:*

Director, Postgraduate Research Program, Department of Economics, 1995-97.  
Member of university staff appointing committees (lecturer, professor), 1992-99.  
Graduate Admissions Officer, 1992-93.  
Conference Organiser: CREDIT, 1991; CREDIT-CSAE (Oxford University), 1992.  
Librarian, Department of Economics Reference Collection, 1990-2002.  
Assistant Director, Centre for Research in Economic Development and International Trade (CREDIT), 1990-94.  
Research Outreach Officer, Department of Economics, 1990-94.  
Member of (Research) Strategy Committee, Department of Economics, 1990-94.

*University of Durham, UK, & Australian National University (ANU), 1978-89:*

Seminar Convenor, Department of Economics, Research School of Pacific Studies, ANU, 1987-89.  
Personal Tutor, St. Aidan's College, 1984-87.  
Social Science Library, Staff Librarian and Budget Officer, 1984-87.  
Undergraduate Admissions Tutor, 1978-87.

*Other:*

Chair, Keynote Lecture by John Riley (UCLA), *N.Z. Association of Economists Annual Conference*, July 2013.  
External member, Otago University, *Department of Economics Review Panel*, 2011.  
External member, Otago University *Chair in Economics Appointment Committee*, 2010.  
Guest lecturer, VUW, School of Government, “*Economics and Public Policy (MAPP 522)*” course, Trimester 2, 2010.  
Elected member of *Council of the New Zealand Economics Association*, 2009 - present.  
External expert, *Review Panel for Department of Economics, University of Bath*, UK, departmental review, 2002.  
Member, UK Government Economic Service, *Civil Service Selection Board*, 2001-2006.  
Trainer, UK Department for International Development (DFID), *Macro and microeconomics training programmes*, 1999, 2000.