

Stellingen

Behorende bij het proefschrift

Enhanced Cooperation in Corporate Taxation

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29 september 2011

I

The welfare gains from enhanced cooperation in corporate taxation are small and uncertain.

(Chapter 2 of this thesis)

II

An increase in the statutory corporate tax rate of a neighbouring country increases domestic corporate taxable income.

(Chapter 3 of this thesis)

III

The possibility of a negatively sloped tax reaction function cannot be excluded for countries with a low marginal valuation of tax revenues.

(Chapter 4 of this thesis)

IV

The statutory tax rate and the broadness of the tax base are substitutes in the optimal policy mix for the government. This relationship is stronger for the government of a country with an open economy.

(Chapter 5 of this thesis)

V

Enhanced cooperation on corporate taxation is unambiguously welfare improving for both insiders and outsiders when assuming a constant marginal valuation of tax revenue. The welfare gains are larger if the coalition consists of larger countries and the cooperation involves all tax policy instruments.

(Chapters 4 and 6 of this thesis)

VI

US states that are bordered to the sea, or that have a low population density along the state border, choose higher sales tax rates.

(Jacobs, Ligthart and Vrijburg, 2010)

VII

Consistent estimation of the parameters in a model with both time dependency and spatial dependency is possible using GMM. This result remains in the presence of spatial error autocorrelation or in the absence of exogenous variation.

(Cizek, Jacobs, Ligthart and Vrijburg, forthcoming)

VIII

Nobody is free under democracy. It is the freedom of speech and the right to fair treatment that create the illusion of freedom.

IX

Complete contracts do not exist. Respecting unwritten implicit social conventions is therefore crucial for a smooth functioning of society. Likewise, markets might work when morality disappears but transaction costs would be extremely high.

X

Fiscal law and the economics of taxation are like Siamese twins that share the same practice and principles, but observe the world from opposing sides: lawyers from practice towards principles, economists from principles towards practice.

XI

The biggest contribution of academic economists to social welfare is in their knowledge of the existing literature, not in extending it. The former is used while teaching and participating in the public debate. The latter is useful to better understand the former.