

Curriculum Vitae Sijbren Cnossen

Appointments and employment record

- Academic Partner, CPB Netherlands Bureau for Economic Policy Analysis, 2006-2022
- Senior Advisor, International Tax and Investment Center, Washington, DC, 2001-2021
- Professor Extra-ordinarius, Department of Economics and Management Sciences, University of Pretoria, 2009-2020
- Professor, College of Law, University of Florida, January-February 2011
- Professor of Economics, Faculty of Economics and Business Administration, University of Maastricht, 1999-2007
- Professor, College of Europe, Bruges, 2007
- Henry Shattuck Professor of Law, Harvard Law School, 2004
- Guest of the Rector, Netherlands Institute for Advanced Studies, 2003
- Professor of Tax Law, Economics Faculty, Erasmus University Rotterdam, 1977-2001; Dean Economics Faculty, 1984-1997
- Global Professor of Law, New York University, 1999 and 2001
- Alternate Judge, Dutch Tax Court, 1984-2006
- Staff Member, International Monetary Fund (assistant-division chief), 1965-1977
- Inspector of Taxes, Dutch Tax Service, 1961-1965
- 1st Lieutenant, Dutch Armed Forces, 1959-1961

Professional activities

- Past editor of *De Economist* and *International Tax and Public Finance*
- Consultant to the IMF, OECD, World Bank, European Commission, US-AID, HIID, GTZ, and various foreign tax committees. Testified before the House Ways and Means Committee and the Senate Finance Committee of the US Congress. Advised some 30 countries on the design of their tax system, including China, India, Indonesia, Pakistan, Poland, the Russian Federation, and South Africa. Was a member of the Harvard Tax Advisory Team for Indonesia (1981-1985) and chairman of the Stichting Indonesian Tax Education Programme (1983-1992)
- Organized several international tax conferences on, among others, tax policy and tax coordination in the European Union, environmental economics, value added taxation, fiscal implications of an aging population, the personal income tax, taxing corporations, and on excise tax policy and administration
- Lectured at universities, ministries of finance, and research institutes in Argentina, Australia, Canada, China, Germany, India, Indonesia, Italy, South Africa, Spain, the United Kingdom, the United States, and various other countries

Honors and awards

- Doctor honoris causa, University of Pretoria, 2021
- Named chair at Erasmus University Rotterdam: Sijbren Cnossen Chair in Public Economics, 2019
- Knight in the Order of the Dutch Lion 2016
- Jan Giele Prize 2009 for outstanding contributions to equitable taxation
- Best reserve officer candidate 1961
- American Field Service Scholarship 1953-54

Address

Tapijtweg 7, 2597 KG The Hague, The Netherlands

tel 31-70-3555261; mobile: 31-6-14351051; e-mail cnossen@ese.eur.nl

List of publications

BOOKS, JOURNAL ISSUES, AND MONOGRAPHS

Building Tax Capacity in Africa, co-editor and contributor (Oxford University Press, forthcoming)

Tax by Design for the Netherlands, co-editor and contributor (Oxford University Press, 2022)

Ontwerp voor een beter belastingstelsel (2019), co-editor and contributor (Amsterdam, ESB)

Modernizing VATs in Africa (Oxford University Press, 2019)

Hoe beschaafd is Nederland? Een fiscale kosten-batenanalyse (Amersfoort, Netherlands: SDU Uitgevers (2010)

Vermogen om te geven, Dr. Hendrik Muller's Vaderlandsch Fonds (2009), editor

Taxation and Regulation of Smoking, Drinking and Gambling in the European Union, *FinanzArchiv* 64/4 (December, 2008), guest editor and contributor. Also published as CPB Special Study (The Hague, CPB Netherlands Bureau for Economic Policy Analysis, January 2009)

Excise Tax Policy and Administration in Southern African Countries (UNISA Press, 2006); editor and contributor

Theory and Practice of Excise Taxation: Smoking, Drinking, Gambling, Polluting, and Driving (Oxford University Press, 2005); editor and contributor

Public Policy and Public Finance in the New Century, CES/Ifo Seminar Series (Cambridge, MA: MIT Press, 2003); editor with Hans-Werner Sinn and contributor with Lans Bovenberg

Tax Coordination in the European Union, *International Tax and Public Finance* 10/6 (2003), 625-649; contributor and editor with Lans Bovenberg and Ruud de Mooij

In discussie met Europees Commissaris Bolkestein, Commencement Address (2002), Maastricht University; published as Some Reflections on the Bolkestein Report, *De Economist* 151/2 (2003), 225-237

Tax Policy in the European Union: A Review of Issues and Options, Valedictory Address, OCFEB Studies in Economic Policy, Erasmus University Rotterdam, 2001; published in *FinanzArchiv* 58/4 (2001), 466-558

Taxing Capital Income in the European Union: Issues and Options for Reform Oxford University Press, 2000); editor and contributor

Vermogensrendementsheffing: Vondst of miskleun? (Presumptive Capital Income Tax: Find or Failure?) (Erasmus University Rotterdam, 1999); editor and contributor

Value-Added Taxes in Central and Eastern European Countries: A Comparative Survey and Evaluation (Paris: OECD, 1998)

Homage to Prof.dr. Sumitro Djojohadikusumo: Doctor Honoris Causa (Erasmus University Rotterdam, 1995); editor and contributor

Public Economics and the Environment in an Imperfect World (Boston: Kluwer Academic Publishers, 1995); editor and contributor with Lans Bovenberg

Public Economics and the Environment, *International Tax and Public Finance, Special Issue 2/2* (1995); editor and contributor with Lans Bovenberg

Environmental Economics, *De Economist* 143/2 (1995); editor with Casper van Ewijk

Werken aan de wig (Working on the Tax Wedge), Commencement Address (Erasmus University Rotterdam, 1994); reprinted in *Weekblad voor Fiscaal Recht* 6127 (November 17, 1994), 1669-1691 and in C.A. de Kam, ed., *Belastingheffing met toekomst* (Deventer, The Netherlands, 1996), 31-59.

Fiscal Implications of an Aging Population (Berlin: Springer Verlag, 1992); editor with Dieter Börs; also published as Economic Consequences of an Aging Population (Part I: Theory and Part II: Empirical Evidence), *Journal of Population Economics* 4/2-3 (1991), 89-175 and 178-255.

Moet de vennootschapsbelasting worden geharmoniseerd? Serie Belastingadviseursdagen 36 (Deventer, Netherlands: FED, 1991)

Hervorming van de inkomstenbelasting – een internationaal perspectief, Geschriften van de Vereniging voor Belastingwetenschap (Deventer, Netherlands: Kluwer, 1990)

The Personal Income Tax: Phoenix from the Ashes? (Amsterdam: North-Holland, 1990); contributor and editor with Richard Bird

Tax Coordination in the European Community (Deventer, Netherlands: Kluwer, 1987); editor and contributor

Comparative Tax Studies: Essays in Honor of Richard Goode (Amsterdam: North-Holland, 1983); editor and contributor

Het verrekeningsstelsel in opmars: wat doet Nederland? (Deventer, Netherlands: Kluwer, 1979); editor and contributor

De belasting van de toekomst? Inaugural Address (Deventer, Netherlands: Kluwer, 1978)

Excise Systems: A Global Study of the Selective Taxation of Goods and Services (Baltimore: Johns Hopkins University Press, 1977)

The Indonesian Sales Tax (Deventer, Netherlands: Kluwer, 1973)

COUNTRY REPORTS

Uganda: Excise Taxation for Domestic Resource Mobilization, Technical Assistance Report (January 2022), NATHAN for USAID.

Curaçao: Toward a growth enhancing tax system, Technical Assistance Report (November 2019), International Monetary Fund (with Geerten Michielse)

Aruba: Toward a Sustainable Tax System, Technical Assistance Report (October 2018), International Monetary Fund (with Geerten Michielse)

Zambia: Strengthening the Non-Mining Tax System, Technical Assistance Report (July 2018), International Monetary Fund (with Aqib Aslam and Geerten Michielse)

Nigeria: Accelerating Collections from VAT, Excise and the Rationalization of Tax Expenditures, Technical Assistance Report (August, 2017), International Monetary Fund (with Martin Grote, Oana Luca, Irena Jankulov Suljagic, and Jose Signoret)

Kazakhstan: VAT and Agriculture, World Bank (May 2016)

Kazakhstan: An Inquiry into VAT Refunds and Fraud, World Bank (December 2014)

Kazakhstan: Taxing Road Transport, World Bank (June 2014)

An Evaluation of FAD's Tax Policy Advice to Europe's Crisis Countries, Fiscal Affairs Department, International Monetary Fund (April 2, 2013)

Republic of Botswana: Tax Base Broadening by Reining-in Tax Expenditures and Mobilizing Underutilized Tax Handles, Fiscal Affairs Department, International Monetary Fund (January 2013); with Martin Grote and Selcuk Caner

China: Applying VAT to Services, Fiscal Affairs Department, International Monetary Fund (June 2010); with John Norregaard and Ricardo Varsano

Kingdom of the Netherlands – Netherlands Antilles, Tax Policy and Administration for Curaçao, Fiscal Affairs Department, International Monetary Fund (February 2009); with Emil Sunley and Kiyoshi Nakayama

Note on Some Aspects of the Coordination of Indirect Taxes in the East African Common Market, Report contracted by Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) (22 November 2008)

South Africa: VAT, Transfer Duty, and Stamp Duty on Fixed Property, Report prepared for the Tax Policy Unit, National Treasury of South Africa and the South African Revenue Service (June 2008). With Gerhard Badenhorst

Bangladesh: At a Crossroads for Tax Policy Reform, International Monetary Fund, Fiscal Affairs Department (August 2007); with John Norregaard, Neil Brooks and Noriaki Kinoshita

Republic of Kazakhstan: A Strategic Plan for Increasing the Neutrality of the Tax System in Non-Extractive Sectors (in Two Volumes), Volume I: Tax Policy Issues (World Bank, January 2007); with Laura Lucas, Pedro Rodriques, Ilyas Sarssenov and Sweder van Wijnbergen

Russia: A Program of Tax Reform for the Near Future, International Monetary Fund, Fiscal Affairs Department (March 2003); with Emil Sunley, Dale Chua, Mark Degler, John Issaac, and Goohoon Kwon

Tax Reforms in the light of EU Accession: The Case of Poland (World Bank, 1999); with Jaime Vasquez-Caro

The Russian Federation: Tax Policy for 1992 and 1993 (International Monetary Fund, Fiscal Affairs Department, December 11, 1992); with Emil Sunley, Isaias Coelho and Donald Lubick

Completing the Move to a Value-Added Tax in Egypt (KPMG Policy Economics Group, March 1992)

Bulgaria: Development of the Value-Added Tax (VAT) (International Monetary Fund, Fiscal Affairs Department, March 11, 1991) and *Interim Measures in 1991-92*; with E.-A. Conrad, Van Can Thai, and Graham Holland

Romania: Reform of Turnover Tax and Potential for VAT, Part I, Executive Summary, and Part II, Main Report (International Monetary Fund, Fiscal Affairs Department, January 31, 1991); with Ved Gandhi, Jack Diamond, and Graham Holland

A Goods and Services Tax for Pakistan: Analysis and Recommendations (Washington D.C.: KPMG Policy Economics Group, April 1988); with others

Bhutan: Survey and Evaluation of Tax System and Public Enterprises (International Monetary Fund, Fiscal Affairs Department, April 5, 1987); with John Bristow and William Williamson

The Future of Sales Taxation in Jamaica, Staff Paper 24, (Metropolitan Studies Program, Syracuse University, August 1985)

A General Procedures Act for Indonesia, Draft Law (Harvard Tax Advisory Group for Indonesia, November 1984)

The Administration and Reform of Excise Taxes, Staff Paper 5 (Metropolitan Studies Program, Syracuse University, August 1984)

Survey of Tax Training Arrangements in Indonesia (Erasmus University Rotterdam, Institute for Fiscal Studies, January 31, 1981); with J.N. van Lunteren, A.E. de Moor and L.G.M. Stevens

Tax Survey of Jordan (International Monetary Fund, Fiscal Affairs Department, May 1977); with G.F. Kopits

Fiscal Survey of The Gambia (International Monetary Fund, Fiscal Affairs Department November 19, 1975); with H.R. De Zoysa and S.N. Kimaro

Report on Excise Taxation in Indonesia (International Monetary Fund, Fiscal Affairs Department, May 1975)

Survey of Income Tax Training Arrangements - East African Community (International Monetary Fund, Fiscal Affairs Department, January 4, 1971)

Tax System and Reform, vol. 2 of *Economic Position and Prospects of the Republic of China* (International Bank for Reconstruction and Development, September 1970)

Notes on Draft Income Tax Law - Pakistan (International Monetary Fund, Fiscal Affairs Department, October 1967); with W.M. Wedderspoon

Draft Income Tax Law - Pakistan (International Monetary Fund, Fiscal Affairs Department, October 1967); with W.M. Wedderspoon and O.C.A. Snelling

Report on Income Tax Administration in Pakistan (International Monetary Fund, Fiscal Affairs Department, February 4, 1966); with W.M. Wedderspoon

ARTICLES AND CHAPTERS IN BOOKS

English

1. Tax Coordination

Building Tax Capacity in Africa: Introduction and Synopsis, Chapter 1 in Sijbren Cnossen et al (eds.), *Building Tax Capacity in Africa*, Oxford University Press (forthcoming).

Corporate Income Taxation in the Southern African Customs Union: Prospects for Reform and Coordination, Chapter 5 in Sijbren Cnossen, et al (eds.), *Building Tax Capacity in Africa*, Oxford University Press (forthcoming, with Lindelwa Ngwenya)

Corporation Taxes in the European Union; Slowly moving toward comprehensive business income taxation? *International Tax and Public Finance*, on line, 1 August 2017. Also published as Tackling Spillovers by Taxing Corporate Income at Source in the European Union, *CPB Discussion Paper*, February 18, 2016 and *CESifo Working Paper* No. 5790, March 2016

Reform and Coordination of Indirect Taxes in the ASEAN Free Trade Area, *Tax Notes International* (February 11, 2013), 589-612

Coordination of Indirect Taxes in the Southern African Development Community, *Tax Notes International* (March 21, 2011), 943-969

VAT Coordination in Common Markets and Federations: Lessons from European Experience, *Tax Law Review* 63/3 (2010), 583-622

Coordinating Corporation Taxes in the European Union: Subsidiarity in Action, 243-258 in George Gelauff, Isabel Grilo and Arjan Lejour (eds.), *Subsidiarity and Economic Reform in Europe* (Springer, 2008)

The Future of Corporate Income Taxation in the European Union, 165-201 in Oestereichische Nationalbank, *Capital Taxation after EU Enlargement*, Workshops 6 (Vienna: Eurosystem, January 21, 2005)

Reform and Coordination of Corporation Taxes in the European Union: An Alternative Agenda, *Bulletin for International Fiscal Documentation* (April, 2004) 134-150; also published in *Tax Notes International* (June 28, 2004), 1327-1347

How Much Tax Coordination in the European Union? in Lans Bovenberg, Sijbren Cnossen and Ruud de Mooij (guest editors), Tax Coordination in the European Union, *International Tax and Public Finance* 10/6 (2003), 625-649

European Tax Coordination in the 21st Century: A Brief Inquiry, 117-129 in Gerard H. Kuper, Elmer Sterken and Els Wester, eds., *Coordination and Growth: Essays in Honour of Simon Kuipers* (Boston: Kluwer Academic Publishers, 2001); with Casper van Ewijk and Ruud de Mooij

Summary and Discussion, 1-14 in Sijbren Cnossen, ed., *Taxing Capital Income in the European Union: Issues and Options for Reform* (Oxford University Press, 2000)

Neutrality and Subsidiarity in Taxation (London: Kluwer for the Foundation for European Fiscal Studies, 1996); editor

Monti's Ecofin Discussion Paper, *Intertax* 24/6-7 (July 1996), 228-229

Tax Harmonization in the European Community: Lessons for Free Trade Areas and Common Markets, *International Journal of Public Administration* 18/10 (1995), 1563-1593

Towards a Dual Income Tax? (London: Kluwer for the Foundation for European Fiscal Studies, 1995); editor

Taxation of Cross-border Income, Harmonization, and Tax Neutrality under European Community Law (London: Kluwer for the Foundation for European Fiscal Studies, 1994); editor

Must the Corporation Tax Be Harmonised? 165-201 in Anthonie Knoester, ed., *Taxation in the United States and Europe: Theory and Practice* (New York: St. Martin's Press, 1993)

A Better Alternative, 33-46 in A.L. Bovenberg, S. Cnossen, F.J.G.M. Vanistendael and J.W.B. Westerburgen, *Harmonization of Company Taxation in the European Community: Some Comments on the Ruding Committee Report* (Kluwer for the Foundation for European Fiscal Studies, 1992); with A.L. Bovenberg

More Tax Competition in the European Community? 153-170 in Vito Tanzi, ed., *Public Finance, Trade and Development*, Proceedings of the 44th Congress of the International Institute of Public Finance (The Hague: Foundation Journal Public Finance, 1991)

On the Direction of Tax Harmonization in the European Community, 209-227 in Horst Sieber, ed., *Reforming Capital Income Taxation* (Kiel: Institut für Weltwirtschaft, 1990)

The Case for Tax Diversity in the European Community, *European Economic Review* 4 (1990), 471-479; reprinted as Die Argumente für die Steuerdiversität in der Europäischen Gemeinschaft, 28-37 in *Steuerreform in der Bundesrepublik Deutschland und Japan* (Berlin: Veröffentlichungen des Japanisch-Deutschen Zentrums Berlin 7, 1991)

Interjurisdictional Coordination of Sales Taxes, 43-57 in Malcolm Gillis, Carl S. Shoup, and Gerardo P. Sicat, eds., *Value-Added Taxes in Developing Countries* (Washington, DC: World Bank, 1990)

Issues in Tax Harmonization, 161-195 in Hiromitsu Ishi, eds., *Zaisei* (Tokyo: Yuhikaku, 1990)

How Much Tax Harmonisation in the European Community? 58-63 in Malcolm Gammie and Bill Robinson, eds., *Beyond 1992: A European Tax System* (London: IFS Commentary 13, 1989)

Quale è il Grado di Armonizzazione nella Comunità Europea? 105-124 in Victor Uckmar, ed., *Esperienze Straniere E Prospettiva Per L'Ordinamento Tributario Italiano* (Padova, Italy: Cedam, 1989)

Day of Reckoning Approaches for the European Community, 125-147 in Herbert Stein, ed., *Tax Policy in the Twenty-First Century* (New York: John Wiley & Sons, 1988)

Introduction, 1-15 in Sijbren Cnossen, ed., *Tax Coordination in the European Community* (Deventer, Netherlands: Kluwer 1987); reprinted as Tax Coordination in the European Community, *Tax Notes*. 35 (May 18, 1987), 691-698

Tax Structure Developments, 19-55 in Sijbren Cnossen, ed., *Tax Coordination in the European Community* (Deventer, Netherlands: Kluwer, 1987); reprinted as Tax Harmonization in the European Community, *Bulletin for International Fiscal Documentation* 40/12 (December 1986), 545-563

Coordination of Value-Added Taxes, 59-84 in Sijbren Cnossen, ed., *Tax Coordination in the European Community* (Deventer, Netherlands: Kluwer, 1987); with Carl S. Shoup; reprinted in Jacques Pelkmans and Marc Vanheukelen, eds., *Coming to Grips with the Internal Market* (Maastricht, Netherlands: European Institute of Public Administration, 1986), 107-132

Sales Tax Coordination, 14: 1-13 in 1985 *Conference Report: Proceedings of the Thirty-Seventh Tax Conference* (Toronto: Canadian Tax Foundation, 1986)

Harmonization of Indirect Taxes in the EEC, 150-168 in Charles E. McLure Jr., ed, *Tax Assignment in Federal Countries* (Canberra: Australian National University Press, 1983); reprinted in *British Tax Review* 4 (June 1983), 232-253

The Irrelevance of the Restricted Origin Principle, *Tax Notes* 16 (August 1983), 521-525

2. Income Taxation

Towards a true dual income tax, chapter 3 in: Sijbren Cnossen and Bas Jacobs (eds.), *Tax by Design for the Netherlands* (co-author with Peter Sørensen).

ACE or CBIT ...Again, *Tax Notes International*, December 17, 2018, pp. 1213-1216. With Arjan Lejour and Maarten van 't Riet.

A Brief Taxonomy of Corporation Tax Regimes, 185-208 in H. D. Rosenbloom, ed., *ITP @ 20, 1996-2016* (NYU/Law, 2016).

What Kind of Corporation Tax Regime? Special Issue in Honour of Neil Brooks, CESifo Working Papers, 5108, pp. 27, and 52 *Osgoode Hall Law Journal 2* (Summer. 2015), 513-551

Corporation Taxes in the European Union: Design, Practice, and Reform, 35-66 in D.A. Albregtse and P. Kavelaars, eds., *Naar een Europese Winstbelasting?* (Deventer, Kluwer, 2010)

Taxing Corporations in the European Union, 85-105 in R. Krever and J.G. Head, eds., *Tax Reform in the 21st Century* (Deventer, Netherlands, Kluwer, 2009)

Richard Musgrave's Quest for an Index of Fiscal Equality Underlying the Horizontal Equity Concept, *FinanzArchiv* 64/2 (June 2008), 147-154

Corporation Taxes in the New EU Member States: A Survey and Evaluation, *De Economist* 153/2 (June 2005), 199-226

Fundamental Tax Reform in the Netherlands, *International Tax and Public Finance* 8/4 (2001), 471-484; with Lans Bovenberg; also published as The Dutch Presumptive Capital Income Tax: Find or Failure? in S. Cnossen and H-W Sinn, eds., *Public Finance and Public Policy in the New Century* (Cambridge: MIT Press, 2003), 241-261

Taxing Capital Income in the Nordic Countries: A Model for the European Union? *Finanzarchiv* 56/1 (1999), 18-50; also published in Sijbren Cnossen, ed., *Capital Income Taxation in the European Union: Issues and Options for Reform* (Oxford University Press, 2000); translated as Tributacion de las ganancias de capital en la Union Europea: El Proceso de Adopcion del Impuesto a las Ganacias Dual, 39-76 in *Sexto Congreso Tributario*, Tomo I (Consejo Profesional de Ciencias Economicas de la Capital Federal, Argentina, 1998); also translated as L'imposizione sui redditti di capitale nei paesi nordici: un modello per l'Unione Europea? *Fiscalia* (November-December 2000), 596-621

The Role of the Corporation Tax in OECD Member Countries, pp. 49-84 in John Head and Richard Krever, eds., *Company Tax Systems* (Melbourne: Fiscal Publications, 1997)

Reform and Harmonization of Company Taxes in the European Union, 235-285 in Norges Forskningsråd, *Skatteforum 1996* (Oslo: Economic Research Programme on Taxation); also published in Richard Krever, ed., *Tax Conversations: A Guide to the Key Issues in the Tax*

Reform Debate: Essays in Honour of John G. Head (Deventer, Netherlands: Kluwer, 1997), 365-415

The Ruding Report: Some Further Thoughts, 164-178 in Mario I. Blejer and Teresa Ter-Minassian, eds., *Macroeconomic Dimensions of Public Finance: Essays in honour of Vito Tanzi* (London: Routledge, 1997); with A.L. Bovenberg

Company Taxes in the European Union: Criteria and Options for Reform, *Fiscal Studies* 17/4 (1996), 67-97; reprinted as Harmonization of Company Taxes in the European Union, 221-254 in Peter Birch Sørensen, ed., *Public Finance in a Changing World* (New York: MacMillan, 1998)

Towards a New Tax Covenant, *De Economist* 143/3 (1995), 285-315

What Kind of Corporation Tax? *Bulletin for International Fiscal Documentation* 47/1 (January 1993), 3-16; reprinted in Cedric Sandford, ed., *Key Issues in Tax Reform* (Bath: Fiscal Publications, 1994), 40-71

Introduction and Summary, 1-16 in Sijbren Cnossen and Richard M. Bird, eds., *The Personal Income Tax: Phoenix from the Ashes?* (Amsterdam: North-Holland, 1990); with Richard M. Bird

Personal Income Tax Reforms in OECD Member Countries, 17-60 in Sijbren Cnossen en Richard M. Bird, eds., *The Personal Income Tax: Phoenix from the Ashes?* (Amsterdam: North-Holland, 1990); reprinted as Income Tax Reforms in OECD Member Countries, *Bulletin for International Fiscal Documentation* 44/10 (October 1990), 463-483

Overview, 261-268 in Joseph A. Pechman, ed., *World Tax Reform: A Progress Report* (Washington, DC: Brookings Institution, 1988)

Alternative Forms of Corporation Tax, *Australian Tax Forum* 1/3 (1984), 253-279; reprinted as Corporation Taxes in OECD Member Countries, *Bulletin for International Fiscal Documentation* 38/11 (November 1984), 483-496

The Imputation System in the EEC, 85-106 in Sijbren Cnossen, ed., *Comparative Tax Studies: Essays in Honor of Richard Goode* (Amsterdam: North Holland, 1983)

Agenda for Income Tax Reform in the Netherlands, *Public Finance* (Issue in Honor of Carl S. Shoup) 37/2 (1982), 206-223

3. Value-Added Taxation

The C-inefficiency of the EU-VAT and what can be done about it, *International Tax and Public Finance* 29, 2022, 215-236.

Modernizing General Consumption Taxes in the Caribbean, *Tax Notes International* 100 (December 14, 2020).

Modernizing the European VAT, CESifo *Working Paper* No 8279 (May 2020).

Modernizing the Dutch VAT, chapter 21 in: Sijbren Cnossen and Bas Jacobs (eds.), *Tax by Design for the Netherlands* (forthcoming).

VAT and agriculture: lessons from Europe, *International Tax and Public Finance*, on line May 18, 2017, 1-33

African Countries without VAT, *International VAT Monitor*, 2017 (Volume 28), No. 1, online December 9, 2016, 1-10. Also in same issue column on Mobilizing VAT Revenues in Africa

Mobilizing VAT Revenues in African Countries, 22 *International Tax and Public Finance* (on line, February 20, 2015), 1077-1108

The Long Shadow of the European VAT, Exemplified by the Dutch Experience, CPB Policy Brief 14/02, *CESifo Working Papers* 4730 (March, 2014) and *FinanzArchiv* 71 (March, 2015), 118-139. With Leon Bettendorf

Modinomics will need a modern GST, *East Asia Forum: Economics, Politics and Public Policy in East Asia*, June 6, 2014, op-ed

Preparing the Way for a Modern GST in India, *International Tax and Public Finance* 20 (2013), 715-723

Taxing Consumption or Income: Du Pareil au Môme? The School of Public Policy, University of Calgary, *SPP Research Paper* 5/10 (March, 2012), pp. 25

A Proposal to Apply the Kiwi-VAT to Insurance Services in the European Union, 20 *International Tax and Public Finance* (2013), 867-883

Introducing a Modern GST in India: Need for Further Debate, *Tax Notes International* (June 25, 2012), 1267-1283

A Proposal to Improve the VAT Treatment of Housing in the European Union, *Fiscal Studies* 32/4 (2011), 455-481

Commentary on I. Crawford, M. Keen, and S. Smith, Value Added Tax and Excises, 376-392 in Institute for Fiscal Studies, *Mirrlees Review: Reforming the Tax System for the 21st Century* (Oxford University Press for the Institute for Fiscal Studies, 2010)

A VAT Primer for Lawyers, Economists, and Accountants, *Tax Notes International* (July 27, 2009), 319-332, republished in *The VAT Reader: What a Federal Consumption Tax Would Mean for America*, Tax Analysts, 2011.

German and Austrian VAT Proposals to Combat Carousel Fraud, *EC Tax Review* 4 (2009), 192-197

Some Food for Thought in Revamping Indonesia's VAT to Meet the Requirements for the 21st Century, 362-372 in Moh. Arsjad Anwar, Aris Ananta and Ari Kuncoro (eds.), *Tributes to Widjojo Nitisastro by Friends from 27 Foreign Countries* (Kompas Book Publishing, Jakarta, 2007)

IRAP – A Crypto VAT? *EC Tax Review* 15/1 (2006), 4-5

VAT in South Africa: What Kind of Rate Structure? *VAT Monitor* (January/February, 2004), 19-24

Is the VAT's Sixth Directive becoming an anachronism? *European Taxation* (December 2003), 434-442

Evaluating the National Retail Sales Tax from a VAT Perspective, 215-244 in George R. Zodrow and Peter Mieszkowski, eds., *United States Tax Reform in the 21st Century* (Cambridge University Press, 2002)

Taxing Consumption: Some Reflections on the US Debate, 118-127 in M. Govinda Rao, ed., *Development, Poverty, and Fiscal Policy: Decentralization of Institutions* (Oxford University Press, New Dehli, 2002)

Europe's New Border Taxes, *Journal of Common Market Studies* 40/2 (June, 2002), 309-30; with Ernst Verwaal

VATs in the Baltic Countries – A Comparative Analysis, *International VAT Monitor* 12/5 (2001) 220-231; with Ain Ulmre

VAT Compliance Costs of Cross Border Business Transactions in the EU, 99-111 in Chris Evans, Jeff Pope and John Hasseldine, eds., *Taxation Compliance Costs: A Festschrift for Cedric Sandford* (Riverwood, NSW, Australia, Prospect Media Pty Ltd, 2003); with Ernst Verwaal

What Rate Structure for Australia's GST? The OECD Experience, *Tax Notes International* 18/21 (May 24, 1999), 2137-2150

VAT Treatment of Financial Services, 91-104 in Gustaf Lindencrona, Sven-Olof Lodin and Bertil Wiman, eds., *International Studies in Taxation: Law and Economics – Liber Amicorum Mutén* (Deventer: Kluwer, 1999)

Fundamental Tax Reform in the United States, *De Economist* 147/2 (1999), 229-237

VATs in CEE Countries: A Survey and Analysis, *De Economist* 148/2 (1998), 227-255; reprinted in *Tax Notes International* 17/11 (September 14, 1998), 825-842; also published in Manfred Rose, ed., *Tax Reform for Countries in Transition to Market Economies* (Stuttgart, Lucius & Lucius, 1999) and as Porez na dodanu vrijednost u zemljama Istočne I Središnje Europe – Pregled i analiza, *Financijska Praksa* 3 (1998), 339-361.

Global Trends and Issues in Value Added Taxation, *International Tax and Public Finance* 5 (1998), 399-428

Comment on the Paper by Bernd Genser and Andreas Haufler, 120-123 in Robert Holzmann, ed., *Maastricht: Monetary Constitution Without a Fiscal Constitution?* (Baden-Baden: Nomos Verlagsgesellschaft, 1996)

VAT Treatment of Immovable Property, *Tax Notes* and *Tax Notes International* 66 and 10 (March 20, 1995), 2017-2022 and 1037-1042; expanded and republished as Chapter 7 in Victor Thuronyi, ed., *Tax Law Design and Drafting* (Washington, DC: International Monetary Fund, 1996), 231-245

Coordination of Sales Taxes in Federal Countries and Common Markets, *Connecticut Journal of International Law* 9/3 (Summer 1994), 741-761

Administrative and Compliance Costs of the VAT, *Tax Notes* and *Tax Notes International* 63 and 8 (June 20, 1994), 1609-1626 and 1649-1668

Misunderstanding VAT: A Comment on 'On the Presumed Technical Superiority of VAT', *Australian Tax Forum* 9/3 (1992), 271-276

Key Questions in Considering a Value-Added Tax for Central and Eastern European Countries, *IMF Staff Papers* 39/2 (June 1992), 211-255; reprinted in *International VAT Monitor* 11 (November 1992), 2-21 and in Cedric Sandford, ed., *Key Issues in Tax Reform* (Bath: Fiscal Publications, 1994), 73-105

Design of the Value Added Tax: Lessons from Experience, 72-85 in Javad Khalilzadeh-Shirazi and Anwar Shah, eds., *Tax Policy in Developing Countries* (Washington, DC: World Bank, 1991)

The Future Development of the Sales Tax in Jamaica, 519-535 in Roy Bahl, ed., *The Jamaican Tax Reform* (Cambridge, Mass.: Lincoln Institute of Land Policy, 1991)

The Social, Economic and Political Aspects of the Move to VAT, 193-198 in OECD, *The Role of Tax Reform in Central and Eastern European Economies* (Paris, 1991)

Consumption Taxes and International Competitiveness: The OECD Experience, *International VAT Monitor* 5 (May 1990), 2-16

The Value-Added Tax: Key to a Better Tax Mix, *Australian Tax Forum* 6/3 (1989), 265-281

Priroda I Snaga Porenza Na Dodatnu Vrijednost, *Financijska Praksa* (Zagreb, Croatia) 12/9-11 (1989), 490-503

The Japanese Consumption Tax, *The Weekly Toyo Keizai* (Tokyo) 8 (1989), 12-19; with Hiromitsu Ishi

What Rate Structure for a Goods and Services Tax? The European Experience, *Canadian Tax Journal* 37/5 (September-October 1989), 209-213

Sales Tax Integration and Sales Tax Deductibility, *National Tax Journal* 41 (1988), 391-394

Imposta Sul Valore Aggiunto o Imposta Sulle Vendite? 1717-1795 in Antonio Pistone, ed., *L'Ordinamento Tributario* (Padova, Italy: Cedam, 1988)

VAT and RST: A Comparison," *Canadian Tax Journal* 35/3 (May-June 1987), 559-615; reprinted as The Technical Superiority of VAT over RST, *Australian Tax Forum* 4/4 (1987),

419-464 and in John G. Head, ed., *Australian Tax Reform in Retrospect and Prospect* (Sydney: Australian Tax Research Foundation, 1989), 325-359

Foreign Experience with National Sales Taxes, 141-147 in National Tax Association - Tax Institute of America, *Proceedings of the Seventy-Seventh Annual Conference 1984* (Columbus, Ohio, 1985); with Richard M. Bird

Sales Taxation: An International Perspective, 311-337 in John G. Head, ed., *Tax Reform Issues of the 1980s* (Melbourne: Australian Tax Research Foundation, 1983); reprinted as Sales Taxation in OECD Member Countries, *Bulletin for International Fiscal Documentation* 37/4 (April 1983), 147-160

The Netherlands, 43-59 in Henry J. Aaron, ed., *The Value-Added Tax: Lessons from Europe* (Washington, DC: Brookings Institution, 1981); expanded and reprinted in Henry J. Aaron, ed., *VAT: Experiences of Some European Countries* (Deventer, Netherlands: Kluwer, 1982), 35-78

What Rate Structure for a Value-Added Tax? *National Tax Journal* 35/2 (June 1982), 205-214.

Dutch Experience with the Value-Added Tax, *Finanzarchiv* 39/2 (1981), 223-254

Sales Tax and Excise Systems of the World, *Finanzarchiv* 33/1 (1975), 177-236

What Kind of Sales Tax? Critique of a Government Discussion Paper, *Canadian Tax Journal* 23/6 (November-December 1975), 505-519

The Role and Structure of Sales Tax and Excise Systems, *Finance and Development* 12 (March 1975), 29-33; reprinted in *Weekblad voor Fiscaal Recht* 5236 (August 28, 1975), 729-736

Sales Taxation in Indonesia, *Bulletin for International Fiscal Documentation* 28/1 (January 1974), 15-20

4. Excise Taxation

Excise Taxation to Preserve Health and to Protect the Environment: A Review, *Canadian Tax Journal*, 70 (supp.), 2022

Excise Taxation for Domestic Resource Mobilization, CESifo *Working Paper* No 8442 (June 2020)

Excise taxation to correct market and individual failure, chapter 23 in: Sijbren Cnossen and Bas Jacobs (eds.), *Tax by Design for the Netherlands* (forthcoming)

The Economics of Excise Taxation, chapter 7 in E. Albi and J. Martinez-Vasques, *The Elgar Guide to Tax Systems* (London: Edward Elgar Publishing, 2011), 278-299, based on Excise Taxation in Australia, ch. 10 in *Australia's Future Tax and Transfer Policy Conference*, Melbourne Institute of Applied Economic and Social Research, University of Melbourne, 2010, 236-256. Also published as La Economía de los Impuestos Especiales, in *Claves*

Actuales de la Fiscalidad del Futuro, Papeles de Economía Española, Madrid, Fundación de las Cajas de Ahorros, 2010, 270-284

Alcohol Taxation and Regulation in the European Union, *International Tax and Public Finance* 14/6 (2007), 699-732. Reworked as Do Drinkers Pay Their Way in the European Union? *FinanzArchiv* 64/4 (December 2008), 508-539

Tobacco Taxation in the European Union: Increasing Simplicity and Economic Rationality, Special Report, *Tax Notes International* (22 October 2007), 397-407

The Role and Rationale of Excise Duties in the ASEAN Countries, chapter 1 in Stephen L.H. Phua, *Excise Taxation in Asia* (2007), National University of Singapore for the Centre for Commercial Law Studies. Earlier published under the same title in *Bulletin for International Fiscal Documentation* 59/12 (December 2005), 503-513

Tobacco Taxation in the European Union, *FinanzArchiv* 62 (June 2006), 305-322

How should tobacco be taxed in EU Accession Countries? in Jorge Martinez-Vasquez and James Alm, eds., *Public Finance in Developing and Transitional Countries: Essays in Honor of Richard Bird* (Cheltenham, UK: Edward Elgar, 2003), 261-282

Taxing Tobacco in the European Union, *De Economist* 149/2 (2001), 233-249

Public Economics and the Environment in an Imperfect World: An Introductory Summary, 3-17 in Lans Bovenberg and Sijbren Cnossen, eds., *Public Economics and the Environment in an Imperfect World* (Boston: Kluwer Academic Publishers, 1995); with Lans Bovenberg

Public Economics and the Environment: An Introductory Summary, *International Tax and Public Finance, Special Issue 2/2* (1995), 149-154; with Lans Bovenberg

Toward a Global Excise on Carbon, *National Tax Journal* 45/1 (March 1992), 23-36; with Herman Vollebergh

Intrigues Around the Tobacco Excise in the European Community, *Intertax* 2 (February 1992), 127-137

The Extended Excise System, pp. 537-556 in Roy Bahl, ed., *The Jamaican Tax Reform* (Cambridge, Mass.: Lincoln Institute of Land Policy, 1991)

The Role of Excises in OECD Member Countries, 285-304 in Aldo Chiancone and Kenneth Messere, eds., *Changes in Revenue Structures: Proceedings of the 42nd Congress of the International Institute of Public Finance* (Detroit: Wayne State University Press, 1989)

The Case for Selective Taxes on Goods and Services in Developing Countries, *World Development* 6 (June 1978), 813-825; reprinted in Richard M. Bird and Oliver Oldman, eds., *Taxation in Developing Countries*, 4th ed. (Baltimore: Johns Hopkins University Press, 1990), 344-355

Specific Issues in Excise Taxation, 269-286 in Karl W. Roskamp and Francesco Forte, eds., *Reforms of Tax Systems: Proceedings of the 35th Congress of the International Institute of Public Finance* (Detroit: Wayne State University Press, 1981)

Recent Developments in Excise and Sales Taxation, *Bulletin for International Fiscal Documentation* 31/10 (October 1977), 457-467

Capacity Taxation: The Pakistan Experiment, *IMF Staff Papers*. 21/1 (March 1974), 127-169

5. Miscellaneous

East-African Community Taxation Workshop: Kampala, Uganda, 26-28 April 2011, *ITIC Bulletin: Special Edition* (July 2011), 1-8

Introduction and Summary, 1-18 in *Public Policy and Public Finance in the New Century* (Cambridge, MA: MIT Press, 2003); with Hans-Werner Sinn

La Realidad Economica y el Papel del Estado, *Hacienda Publica Espanola* 136-1 (1996), 9-17

Comments on: Jeffrey R. Shafer, Structural Reform in the Process of International Policy Coordination, 123-125 in H.J. Blommestein, ed., *The Reality of International Economic Policy Coordination* (Amsterdam: North-Holland, 1991)

Book Review - Flip de Kam and Floor van Herwaarden: The Price of Civilization, *De Economist* 139/1 (1991), 119-122

Book Review - John F. Due: Indirect Taxation in Developing Economies, *Finanzarchiv* 47/3 (1990), 538-540

The Normative Status of Consumer Sovereignty: A Comment, 40-42 in G. Brennan en C. Walsh, eds., *Rationality, Individualism and Public Policy* (Canberra: Australian National University, 1990)

The Netherlands Tax Expenditure List, 317-352 in Paul R. McDaniel and Stanley S. Surrey, eds., *International Aspects of Tax Expenditures: A Comparative Study* (Deventer, Netherlands: Kluwer, 1985); with Erik Devilee, Victor Halberstadt, Flip de Kam, and Jan Verburg

Book Review - Charles E. McLure, Jr.: Must Corporate Income Be Taxed Twice? *FinanzArchiv* 39 (1981), 171-173

Dutch

1. Tax Coordination

Fiscale diversiteit in de Europese Unie, in J.A.G. van der Geld and I.J.K.A. van Vijfeijken (eds.), *Rijkersbundel*, Essays in honor of A.C. Rijkers, Tilburg University, 27-46.
Abbreviated version in *Economisch Statistische Berichten*, 98/4663 (June 28, 2013), 408-411.

Hoe harmoniseren we de Vpb: rechtsom of linksom? *Weekblad Fiscaal Recht* 6465 (January 24, 2004, 107-110. With Lans Bovenberg and Ruud de Mooij.

Fiscaal beleid na de euro en Fiscaal beleid in de Europese Unie, 6-13 en 55-68 in *Eurodynamiek en Fiscaliteit* (Fortis/Erasmus Universiteit, January 1999)

Om de toekomst van de vennootschapsbelasting in de Europese Unie, *Weekblad Fiscaal Recht* 6203 (June 20, 1996), 869-905

De toekomst wordt fiscaal bepaald! 83-103 in J.J.M. Kremers, ed., *Inspelen op Europa: Uitdagingen voor het financieel-economische beleid van Nederland* (Schoonhoven, Netherlands: Academic Service, 1993); with A.L. Bovenberg

Het rapport-Ruding, *Economisch Statistische Berichten* 3865 (June 24, 1992), 616-620; with A. Lans Bovenberg

Belastingharmonisatie in de Europese Gemeenschap: nodig of gewenst? 267-289 in *Belastingbeschouwingen* (Deventer, Netherlands: Kluwer, 1989)

Belastingharmonisatie in de Europese Gemeenschap, *Economisch Statistische Berichten* 3736 (December 6, 1989), 1204-1207

Fiscaal Beleid in de Europese Gemeenschap, 145-177 in Koninklijke Vereniging voor de Staathuishoudkunde, *Belastingheffing en Belastinghervorming* (Leiden: Stenfert Kroese, 1988)

Belastingharmonisatie in de Europese Gemeenschap, *Sociaal-Economische Wetgeving* 35 (March 1987), 164-178

Afschaffing van douanegrenzen in de EG, *Weekblad voor Fiscaal Recht* 5756 (December 20, 1986), 1711-1723

Harmonisatie van indirecte belastingen in de EG (II), *Economisch Statistische Berichten* 3384 (December 8, 1982), 1313-1315

Harmonisatie van indirecte belastingen in de EG (I), *Economisch Statistische Berichten* 3380 (November 10, 1982), 1213-1216

2. Income Taxation

Problemen met een partiële vermogensaanwasbelasting, *Weekblad Fiscaal Recht* 7485, 27 juni 2023, 4-7. Met Bas Jacobs.

Belast werkelijke opbrengst vermogen, *NRC*, 5-6 februari, 2022; met Bas Jacobs

Naar een eerlijker, doelmatiger en eenvoudiger belasting van kapitaalinkomen, *Me Judice*, 4 oktober 2021, 1-9.

Belast alle werkelijke vermogensopbrengsten, net als andere landen, *ESB*, november 2021, 1-4; met Bas Jacobs.

Bouwstenen voor een nog beter belastingstelsel, *Weekblad Fiscaal Recht*, 7344 (29 november 2018), 1532-1537, reprinted as Teloorgang van het gelijkheidsbeginsel, chapter 4 in J.H.M. Donders and C.A. de Kam (eds.) *Geven en nemen: Over bouwstenen voor een beter belastingstelsel* (Haarlem: Koninklijke Hollandse Maatschappij der Wetenschappen).

Vennootschapsbelastingregimes: keuze in kaart, *Weekblad Fiscaal Recht*, 7264 (30 juli 2018).

De belastingrevolutie van Trump, *Me Judice*, 24 March 2017, 1-6

Van Dijkhuizen en Mirrlees, 46 *Tijdschrift voor Openbare Financiën* 1 (2014), 25-34

Weg met de vlaktaks, leve de vlaktaks, *Economisch Statistische Berichten* (December 1, 2001), 972-973

Inleiding en samenvatting, 7-16 in S. Cnossen, ed., *Vermogensrendementsheffing: Vondst of miskeun?* (OCFEB, Erasmus University Rotterdam, 1999)

Hoe moet kapitaalinkomen worden belast? 17-41 in S. Cnossen, ed., *Vermogensrendementsheffing: vondst of miskeun?* (OCFEB, Erasmus University Rotterdam, 1999); with L. Bovenberg; also published as Vermogensrendementsheffing: vondst of miskeun? 4-18 in *Weekblad Fiscaal Recht* 6369 (January 13, 2000) and 6-22 in *Openbare Uitgaven* (February, 2000)

Duale inkomstenbelasting: een beter alternatief, in S. Cnossen, ed., *Vermogensrendementsheffing: Vondst of miskeun?* (OCFEB, Erasmus University Rotterdam, 1999); also published in *Openbare Uitgaven* (February 2000), 23-33

Analyse van een belastingherziening, *Weekblad Fiscaal Recht* 6364 (November 25, 1999), 1583-1594

Rendmentsheffing is groezelig consensusproduct, *Socialisme en Democratie* 10 (1999), 465-467

De walvis van Paars: De onrechtvaardige rendementsheffing," *Socialisme en Democratie* 7-8 (1999), 349-352

Belastingherziening 2001, evaluatie en alternatief, *Economisch Statistische Berichten* 4227 (October 29, 1999), 788-791; reprinted in Koninklijke Vereniging voor de Staathuishoudkunde, *Jaarboek 1999/2000* (ESB, 2000), 183-190

Veranderingen in de belastingmix: wat bereiken we er mee? 71-79 in J. Verburg, N.H. de Vries and O.L.M. Ydema, eds., *Liberale Gifte: Vriendenbundel Ferdinand Grapperhaus* (Deventer: Kluwer, 1999)

Belastingen in de 21e eeuw: Een kritische verkenning, OCFEB Research Memorandum 9801; abbreviated version published in *Economisch Statistische Berichten* 4141 (February 27, 1998), 161-167; with Lans Bovenberg

EITC: prikkel of beloning? *Economisch Statistische Berichten* 4146 (April 3, 1998), 275

Europa ligt in de wereld, *Economisch Statistische Berichten* 4145 (March 27, 1998), 250-251; with Lans Bovenberg

Economische aspecten van een vermogenswinstbelasting, *Economisch Statistische Berichten* 4116 (August 13, 1997), 609-612

Discussie: synthetisch of dual? *Economisch Statistische Berichten* 4113 (July 2, 1997), 542-543

Proeve van een duale inkomstenbelasting, *Economisch Statistische Berichten* 4105 (May 7, 1997), 364-368; also published as *Het verschiep*, 91-102 in Henk Vording and Kees van Raad, eds., *Echte belastinghervorming* (Deventer: Kluwer, 1997)

Fiscale mythe: Nederlands toptarief hoogste in Europa, *Economisch Statistische Berichten* 4081 (November 13, 1996), 942-943

Vermeend gewogen, *Weekblad Fiscaal Recht* 6215 (October 3, 1996), 1403-1416

Verder met Jan Verburg over de structuur van de vennootschapsbelasting, 47-59 in Jan de Boer, Kees van Raad, and Jan van Soest, *Verburgbundel: Opstellen over vennootschap en belasting* (Deventer: Kluwer, 1994)

Vpb discrimineert nationale ondernemingen, *Economisch Statistische Berichten* 3966 (June 15, 1994), 558-563

Rentegroeifondsen in fiscaal perspectief, *Economisch Statistische Berichten* 3907 (April 21, 1993), 366-367

Om de toekomst van de inkomstenbelasting, *Weekblad voor Fiscaal Recht* 6026 (October 1, 1992), 1384-1386

Waarom worden uitgedeelde winsten dubbel belast? *Weekblad voor Fiscaal Recht* 5919 (June 14, 1990), 900-906

Internationale aspecten van verrekeningsstelsels, *Geschriften van de Vereniging voor Belastingwetenschap* 161, 1984, 7-14

Hervorming van de vennootschapsbelasting, *Economisch Statistische Berichten* 3414 (July 20, 1983), 639-646

Het verrekeningsstelsel in de EG, *Weekblad voor Fiscaal Recht* 5548 (June 10, 1982), 613-633.

Dubbele belasting van uitgedeelde vennootschapswinsten, *Economisch Statistische Berichten* 3289 (January 21, 1981), 66-70

Hervorming van de inkomstenbelasting, *Weekblad voor Fiscaal Recht* 5465 (September 4, 1980), 901-934

McLure over dubbele belasting van uitgedeelde vennootschapswinsten, *Naamloze Vennootschap* 58 (March 1980), 39-43

Moet onze vennootschapsbelasting niet op helling? *Economisch Statistische Berichten* 3238 (October 31, 1979), 1130-1137

Grondslagen en stelsels van vennootschapsbelasting in de EG, *Maandblad Belastingbeschouwingen* 48 (September 1979), 281-299

Het dividendverrekeningsstelsel, *Economisch Statistische Berichten* 3171 (September 13, 1978), 937-939

Het rapport Hofstra: Verslag van een bijeenkomst rond het rapport Inflatieneutrale belastingheffing (Rotterdam: Erasmus Universiteit, Fiscaal-Economisch Instituut, April 21, 1978), 30-34

3. Value-added and Excise Taxation

Suikertaks, *Me Judice*, 15 april 2021, 1-8

Verlaag btw-tarief groenten en fruit niet, *Me Judice*, 24 maart, 2021, 1-4

Consumptiebelastingen: keuzes in kaart, *Weekblad Fiscaal Recht*, 7268 (3 januari 2018), 10-16

Bouwstenen voor een moderne btw, *CPB Policy Brief* 2014/02, pp. 19

BTW-verhoging treft hoge en lage inkomens even sterk, *Me Judice* (25 April 2012), internet journal. With Leon Bettendorf and Casper van Ewijk

Schaf de assurantiebelasting af en onderwerp verzekeringsdiensten aan de BTW, *Weekblad Fiscaal Recht* 6921 (September 22, 2011), 1161-1167. Tevens gepubliceerd als Vervang assurantiebelasting door 'kiwi-BTW' op verzekeringsdiensten, *Me Judice* (October 7, 2011), internet journal

Lastenverschuiving heeft nauwelijks effect, *Economisch Statistische Berichten* 4611 (May 27, 2011), 346-348. With A. Lans Bovenberg

Vervang de overdrachtsbelasting door BTW over waardevermeerdering huis, 3 *Me Judice* (28 December 2010), internet journal. Also published in *Weekblad Fiscaal Recht* (January 12, 2011)

Als de wijn is in de man...chapter 4 in C.L.J. Caminada, A.M. Haberham, J.H. Hoogteijling and J. Vording (eds.), *Belasting met beleid*, (The Hague: Sdu Uitgevers / ministerie van Financiën / E.M. Meijers Instituut, 2007), 33-44

De kosten van drankmisbruik, *Economisch Statistische Berichten* 4503 (9 February 2007), 76-77

Belastingen op tabak in de Europese Unie, *Economisch Statistische Berichten* 4479 (February 10, 2006), 52-55

Hoe kan consumptie worden belast, 63-79 in R.S. Lenderink, A.P. Ros, and J. van Sinderen, eds., *Langs lijnen van geleidelijkheid: aanbodeconomie en marktwerking in Nederland* (Groningen, The Netherlands: Wolters-Noordhoff, 2000); also published in *Weekblad Fiscaal Recht* 6385 (May 4, 2000), 680-688

Verschuiving van lastendruk: lood om oud ijzer? *Economisch Statistische Berichten* 4098 (March 19, 1997), 224-228

Monti's belastingplan, *Weekblad Fiscaal Recht* 6194 (April 18, 1996), 533-534

Lastenverlichting door uniformering BTW-tarieven, *Economisch Statistische Berichten* 4033 (November 15, 1995), 1026-1030; reprinted in *De Moor-Bundel, Het verloren paradijs van de eenvoud* (Deventer, Netherlands: Kluwer, 1996), 63-74

BTW en onroerend goed, *Weekblad Fiscaal Recht* 6142 (March 16, 1995), 397-407

Fiscale luchtspiegelingen? *Economisch Statistische Berichten* 3841 (January 8, 1992), 39-42.

Fiscaal Fata Morgana, *Economisch Statistische Berichten* 3837 (December 4, 1991), 1200-1203; with A. Lans Bovenberg

Intriges rond de tabaksaccijns, *Weekblad voor Fiscaal Recht* 5984 (November 7, 1991), 1585-1596

Fiscale bouwstenen voor een mondiaal koolstofbeleid, *Economisch Statistische Berichten* 3832 (October 30, 1991), 1084-1088; with Herman J. Vollebergh

Naar een uniform BTW-tarief? *Weekblad voor Fiscaal Recht* 5641 (June 7, 1984), 649-662

De bijzondere belastingen op goederen, diensten en handelingen: Bespreking van het rapport van de Commissie ter bestudering van de accijnzen (Deventer, Netherlands: Kluwer, 1982), 6-13.

Wat doen we met de BTW-tarieven? *Economisch Statistische Berichten* 3331 (November 18, 1981), 1147-1550

Twaalf jaar belasting over de toegevoegde waarde: Terugblik en beoordeling, *Weekblad voor Fiscaal Recht* 5516 (October 8, 1981), 1101-1130

Fiscaal-economische analyse van de BTW, *Economisch Statistische Berichten* 3202 (April 29, 1981), 384-392

Fiscale bouwstenen voor een alcoholpolitiek, *Economisch Statistische Berichten* 3210 (June 27, 1979), 632-637; with postscript in *Economisch Statistische Berichten* 3237 (January 9, 1980), 37-39

3. Columns

Ongekend gebrek aan gezond verstand, 150 *Weekblad Fiscaal Recht* 7373, 334-335

Halve en hele petten, *Weekblad Fiscaal Recht* (21 January, 2021), 74-75

Zin en onzin van een lastenverschuiving, *Weekblad Fiscaal Recht* 7104 (2 July, 2015), 838-839

Een negende denkrichting voor staatssecretaris Wiebes, *Weekblad Fiscaal Recht* 7101 (11 June, 2015), 762-763

Richard Musgrave: grondlegger van de moderne publieke economie, *Economisch Statistische Berichten* 4507 (2008), 171-172

Huurwaarde: inkomen en consumptie! *Weekblad Fiscaal Recht* 6706 (22 February 2007), 171-172

IRAP – een verkapte BTW? *Weekblad Fiscaal Recht* 6655 (January 26, 2006), 65-66

Heeft de vennootschapsbelasting nog toekomst? *Weekblad Fiscaal Recht* 6560 (January 22, 2004), 47-48

Nog lange weg naar een Europese vennootschapsbelasting, *Weekblad Fiscaal Recht* 6510 (December 24, 2002), 1855-1856

Was ich noch zu sagen hätte, dauert eine Zigarette..., *Weekblad Fiscaal Recht* 6498 (October 3, 2002), 1371-1372

Europa's nieuwe binnengrenzen, *Economisch Statistische Berichten* 4308, 381

De pretbox van Vermeend en het vlaktaksspeeltje van Bos," *Weekblad Fiscaal Recht* 6403 (September 28, 2000), 1407-1408; also published as De fiscale speeltuin van de politiek, *Economisch Statistische Berichten* 4273 (September 29, 2000), 751

Geld met (belasting)geld maken, *Economisch Statistische Berichten* 4153 (May 22, 1998), 411

Kabinet verlaagt belasting welgestelden, *Weekblad Fiscaal Recht* 6294 (May 28, 1998), 785-86

Belastinguitstel = belastingvermindering, *Weekblad Fiscaal Recht* 6234 (February 27, 1997), 269-270

Monti's belastingplan, *Weekblad voor Fiscaal Recht* 6194 (April 18, 1996), 533-534

IB op de tweesprong, *Weekblad voor Fiscaal Recht* 6145 (April 6, 1995), 497-498

Gekkenhuis, *Weekblad voor Fiscaal Recht* 6094 (March 10, 1994), 335-336

Subsidiariteit en neutraliteit, *Weekblad voor Fiscaal Recht* 6077 (October 28, 1993), 1647-1648

Rechtgronden van een vermogensbelasting, *Weekblad voor Fiscaal Recht* 6059 (June 3, 1993), 933-934

Aftrek rente consumptief krediet: haast een geloofspunt? *Weekblad voor Fiscaal Recht* 5954 (March 21, 1991), 407-408

Een kwestie van dubbel pakken? *Weekblad voor Fiscaal Recht* 5895 (December 14, 1989), 1547-1548

Hofstra-rapport: Inefficiënte bedrijven worden bevoordeeld, *Economisch Dagblad* (February 23, 1978), 1-3

4. Miscellaneous

Wenselijk fiscaal beleid in WRR en KNAW, *COVID-19: Expertvisies op de gevolgen voor samenleving en beleid* (2021), 38-43

In memoriam Mr. H.E. Koning, *Weekblad Fiscaal Recht* 7175 (January 9, 2017), 100-101

Coreferaat, 102-103 in M.F. Gelok and W.M. de Jong, eds., *Volatilisering in de economie* (The Hague: SDU, 1997)

Leidt belastingherziening tot verhoging van belastingdruk? *Weekblad voor Fiscaal Recht* 5978 (September 26, 1991), 1345-1349

Zicht op echte eenvoud, *Weekblad voor Fiscaal Recht* 5901 (February 8, 1990), 168-171

Nederlandse Orde van Belastingadviseurs, Belastingadviseur en Inspecteur, preadviezen 1: Vragen en antwoorden (Deventer, Netherlands: Kluwer, 1984), 53-55

Pleidooi voor een no-nonsense belasting, 92-109 in F. van Empel, ed., *Eerherstel voor het marktmechanisme* (Leiden: Stenfert Kroese, 1984)

Een pleidooi voor een progressieve consumptiebelasting, *Openbare Uitgaven* 11 (April 1979), 80-88

Kerngetallen van de Amsterdamsche Bank, *Naamloze Vennootschap* 42 (September 1964), 75-80. With A. de Rijcke