

## Essays in public economics

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## ADDENDUM ON IMPACT

The dissertation fosters a greater understanding of multi-layer tax institutions in many countries, contributes to filling the empirical gap on the linkages between inter-governmental tax arrangements and economic and behavioural outcomes, and provides evidence into the origins of cross-country variations in the design of tax institutions. It is written under the premises that the multi-layer tax structure sets the basis for interactions among stakeholders in the economy, and is, as such, expected to influence various policy-targeted outcomes. The dissertation begins with a study of the legal and administrative structure of tax institutions across tiers of governments and across more than one hundred countries. **Chapter 2** unveils a novel empirical resource: a dataset that conveys the discretionary power of all government tiers over existing tax instruments and tax-related decisions. Through its coverage and granularity, the dataset paves new ways for research into how socio-economic and behavioural outcomes are shaped by intergovernmental tax arrangements, concerning either tax instruments or tax-related decisions. The dissertation already delves, empirically, into the ramifications of the legal and administrative design of tax institutions across tiers of governments for economic performance (**Chapter 2**), business climate and the fiscal burden on private firms (**Chapter 3**), and individual tax compliance (**Chapter 4**). More particularly, the empirical enquiries from **Chapter 3** and **4** show the relevance of the multi-layer tax structure in the scholarly debate on private sector growth and revenue mobilization, especially in developing and emerging economies. Lastly, **Chapter 5** evidences a historical path dependence in the design of multi-layer tax institutions. Historical trajectories and deep-rooted factors that date back to pre-colonial and colonial periods largely explain the modern-day cross-country variations in multi-layer tax institutions. Together, and through the lens of a comparative cross-country approach, the essays from the dissertation create new avenues for investigations into the various forms of taxing rights granted to different government tiers and the challenges and opportunities embedded in the legal and administrative design of multi-layer tax institutions for various stakeholders and the economy as a whole.