

Some Useful Sources

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Throughout this themed section we have examined a number of key social policy challenges in relation to the role that taxation measures and choices play, or can play, in shaping responses to them. The following is a list of learning and research resources on topics that are central to these themes. For the most part, we have focused on recently published contributions.

Keywords: taxation, social policy challenges, redistribution, fairness.

Social policy and the role of taxation

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Redistribution and the taxation system

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Wealth, intergenerational fairness and taxation

- Davies, J. B. (2012) 'Wealth and economic inequality' in B. Nolan, W. Salverda and T. M. Smeeding (eds.), *The Oxford Handbook of Economic Inequality*, Oxford Academic, Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199606061.013.0006>
- OECD (2021) *Inheritance Taxation in OECD Countries*, OECD Tax Policy Studies, No. 28, OECD.
- Rowlingson, K. (2023) 'Wealth taxation: the case for reform' in A. Lymer, M. May and A. Sinfield (eds.), *Taxation and Social Policy*, Bristol: Policy Press, 164–181.
- Summers, A. (2021) 'Ways of taxing wealth: alternatives and interactions', *Fiscal Studies*, 42, 3–4, 485–507. <https://doi.org/10.1111/1475-5890.12285>.

Environmental sustainability, taxation and fairness

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Tax expenditure measures as social policy

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