

Contributors

Paul Berg-Dick, Finance Canada, Canada

Hansjörg Blöchliger, Organisation for Economic Co-operation and Development (OECD)

Robin Broaday, Queen's University, Canada

Núria Bosch, University of Barcelona and Institut d'Economia de Barcelona, Spain

Thiess Buettner, Ifo Institut and Ludwig Maximilians Universität München, Germany

Michel Carreau, Finance Canada, Canada

José M. Durán, University of Barcelona and Institut d'Economia de Barcelona, Spain

Alejandro Esteller Moré, University of Barcelona and Institut d'Economia de Barcelona, Spain

Mireille Éthier, Finance Canada, Canada

Deanne Field, Finance Canada, Canada

Juan A. Gimeno Ullastres, Universidad Nacional de Educación a Distancia (UNED), Spain

Ana Herrero Alcalde, Universidad Nacional de Educación a Distancia (UNED) and Instituto de Estudios Fiscales, Spain

Jorge Martínez-Vázquez, Georgia State University, United States

Jesús Ruiz-Huerta Carbonell, Universidad Rey Juan Carlos and Instituto de Estudios Fiscales, Spain

Alexander Ulbricht, Bavarian State Tax Service, Germany

