

Acknowledgements

This book makes substantial use of a number of journal articles, though they have been considerably revised and rearranged. These are Creedy and Gemmell (2008, 2009, 2010a, 2010b, 2010c). We are grateful to the editors and publishers for permission to use the material here. This research was started while Norman Gemmell was at Her Majesty's Revenue and Customs (HMRC) Analysis department. We are grateful to colleagues there for their support, especially David Ulph and Edwin Ko. The views expressed here are those of the authors and do not necessarily reflect those of HMRC. Further research was conducted while Norman Gemmell was visiting the Centre for Business Taxation, Oxford University. We are grateful to colleagues there for their support, especially the director, Mike Devereux. The research was also facilitated by visits by John Creedy to Nottingham University and the Oxford Centre for Business Taxation during April and May 2007, and several visits to the New Zealand Treasury and the Institute for the Study of Competition and Regulation (ISCR) and the Centre for Accounting, Governance and Taxation Research (CAGTR), in the School of Accounting and Commercial Law at the Victoria University of Wellington.