

Michael P. Devereux

Michael P. Devereux is Professor of Economics at the University of Warwick, UK, and Research Fellow of the Institute for Fiscal Studies and the Centre for Economic Policy Research. He has a PhD from University College London.

His research interests are primarily concerned with the impact of different forms of taxation on the behaviour of economic agents, in particular companies. This has involved both theoretical and empirical research on, for example, the impact of taxation on corporate investment and dividend policy, and the location decisions of multinationals. He has published widely in academic journals.

He has been closely involved in international tax policy issues in Europe and elsewhere. He has worked with the OECD's Committee of Fiscal Affairs and the European Commission, in particular with the Ruding Committee and as part of the panel of experts used by the Commission in developing its 2001 proposals for reform of European corporation taxes. He has been actively involved in tax policy in a number of countries. He is Editor-in-Chief of *International Tax and Public Finance*.

Recent publications include:

"Why has the UK corporation tax raised so much revenue?" *Fiscal Studies*, 2004, 25.4, 367-388, with Rachel Griffith and Alex Klemm.

"The geographic distribution of production activity in Britain", *Regional Science and Urban Economics*, 2004, 34.5, 533-564, with Rachel Griffith and Helen Simpson.

"Measuring taxes on income from capital", chapter 2 in P. Birch Sorensen ed. Measuring the Tax Burden on Capital and Labour, Cambridge, USA: MIT Press, 2004, 35-71.

"Measuring taxes on income from capital: evidence from the UK", chapter 3 in P. Birch Sorensen ed. Measuring the Tax Burden on Capital and Labour, Cambridge, USA: MIT Press, 2004, 73-98, with Alex Klemm.

"Some Optimal Tax Rules for International Portfolio and Direct Investment", *FinanzArchiv*, 2004, 60, 1-23.

"Debating Proposed Reforms of the Taxation of Corporate Income in the European Union", *International Tax and Public Finance*, 2004, 11, 71-89.

"Taxing multinationals", *International Tax and Public Finance*, 2003, 10, 469-487, with R. Glenn Hubbard.

"Generalised R-based and S-based taxes under uncertainty", *Journal of Public Economics*, 2003, 87, 1291-1311, with Stephen Bond.

"Corporate taxes and inefficiency in Europe", *National Tax Journal*, 2003, Proceedings of 95th Annual Conference 2002, 226-235, with Christoph Spengel and Lothar Lammersen.

"Measuring tax incidence: an application to mortgage provision in the UK", *Journal of Public Economics*, 2003, 87, 1747-1778, with Gauthier Lanot.

"Evaluating tax policy for location decisions", *International Tax and Public Finance*, 2003, 10, 107-126, with Rachel Griffith.

"Corporate income tax reforms and international tax competition", *Economic Policy*, 2002, 35, 451-495, with Rachel Griffith and Alex Klemm.

"The impact of corporate taxation on the location of capital: a review", *Swedish Economic Policy Review*, 2002, 9, 79-102. Reprinted in *Economic Analysis and Policy*, 2003, 33, 275-292, with Rachel Griffith.