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Macroeconomic Case for a Land Value Tax Reform in Ireland

Smart Taxes Network, Policy Paper, May 2009

55 Pages

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Constantin Gurdgiev (https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=343214)

Monfort College of Business, University of Northern Colorado; Trinity Business School, Trinity College, Dublin

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Abstract

The present study shows that LVT satisfies the set of main criteria for reforming existent system of property taxation in Ireland, including the following considerations of tax system efficiency: Improve macroeconomic stability and support economic growth with specific focus on higher value-added development activities and provision of quality housing, commercial property and infrastructure consistent with creation of sustainable high quality employment, skills acquisition and investment in human and productive physical capital; increase efficiency of resource allocation, as pertaining to development and property; reduce adverse impacts of property taxation on economic and social inequality, inclusive of addressing the issues of social exclusion support environmental sustainability of development and enhance social capital; simplify the tax system and make it more transparent and reduce incentives for corruption, operations of grey markets and tax evasion; introduce change gradually so as to avoid disruption of existent contractual arrangements and not cause dramatic shifts in economic expectations; allow and encourage coordination of tax policies with other reforms; achieve political feasibility without creating a single narrow interest constituency.

Keywords: property tax, land value tax, site value tax, public investment, public infrastructure**JEL Classification:** E62, H21, H24, H71, P43, R53[Suggested Citation](#) >[Show Contact Information](#) >[Download This Paper \(Delivery.cfm/SSRN_ID2029519_code343214.pdf?abstractid=2029519&mirid=1\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID2029519_code343214.pdf?abstractid=2029519&mirid=1)[Open PDF in Browser \(Delivery.cfm/SSRN_ID2029519_code343214.pdf?abstractid=2029519&mirid=1&type=2\)](https://papers.ssrn.com/sol3/Delivery.cfm/SSRN_ID2029519_code343214.pdf?abstractid=2029519&mirid=1&type=2)

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