

CODEBOOK

# Tax Introduction Database (TID)

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# 1. General Description

## 1.1 Dataset overview

The Tax Introduction Dataset (TID) consists of data on the year of the first permanent introduction at the national level of government of six major taxes, as well as on the top statutory tax rate for that year. The six taxes are the personal income tax (PIT), the corporate income tax (CIT), the inheritance tax (INH), compulsory social security contributions (SSC), the general sales tax (GST), and the value added tax (VAT). The dataset covers 220 former and current countries worldwide. Countries are independent states with full sovereignty over domestic and fiscal affairs that existed at any point between 1750 and 2018. For each country the dataset reports whether the tax introduction was preceded by the introduction of the same tax at the sub-national level. For each country that did not introduce a tax, the dataset reports whether the country inherited that tax from its historical predecessor (i.e. from a colonial power or other state that the country historically gained its independence from) or was simply never introduced. Each entry is linked to a source. Wherever possible, contextual information is provided in a comment section accompanying each data entry. This dataset builds on, and substantively extends the dataset collected by Hanna Lierse and Laura Seelkopf:

- Hanna Lierse and Laura Seelkopf (2014): Tax Introduction Database (TID). Version 13.11.2014.
- Laura Seelkopf, Hanna Lierse and Carina Schmitt (2016): Trade liberalization and the global expansion of modern taxes. *Review of International Political Economy* 23/2: 208-231.

## 1.2 Data structure

The data for each tax are organized into eight separate data fields.

- **[Country]**: the official *name* of the country to which the tax introduction information applies
- **[Status]**: a dummy variable stating whether the tax was introduced or not, or whether information on tax (non-)introduction is currently missing.
- **[Mode]**: the mode of tax introduction scored by six categories
  - *Sovereign*: the tax was introduced by the country on a permanent basis at the national level.
  - *Colonial*: the tax was introduced under colonial rule (i.e. *in a territory that was administered by a colonial state without being part of that state*), and retained by that territory upon independence.
  - *Inherited*: the tax was introduced by a predecessor state and retained by the country upon independence from that state.
  - *Never introduced*: the tax was never introduced on a permanent basis nor retained through independence from its historical predecessor (colonial ruler or predecessor state).
  - *Not applicable*: the country could not have introduced a tax because it ceased to exist before this tax was conceived.
  - *Missing*: no information on the mode of tax introduction is currently available.
- **[Year]**: the calendar year of the first permanent introduction of the tax by the country (if **mode** is *sovereign*) or by its historical predecessor (if **mode** is *colonial* or *inherited*).
- **[Rate]**: the *top statutory tax rate* in the year of tax introduction; or in the cases of GST and VAT, the *standard statutory rate*.
- **[SN]**: ticked if national tax introduction was preceded by the introduction of the same tax at the *subnational level*; empty otherwise.
- **[Comment]**: relevant information on the historical context of the tax introduction and technical features of the tax (rate structure, tax base definition, etc. ).

- **[Source]**: one or more primary or secondary sources that provide evidence entered in the following fields **[status][year]** and **[rate]**.

## 1.3 Citation

The TID dataset is free for academic use conditional on citation only. If you use TID data please include the following citations:

Seelkopf, Laura, Moritz Bubek, Edgars Eihmanis, Joseph Ganderson, Julian Limberg, Youssef Mnaili, Paula Zuluaga and Philipp Genschel. 2019. The rise of modern taxation: A new comprehensive dataset of tax introductions worldwide. Review of International Organizations (Online First): <http://dx.doi.org/10.1007/s11558-019-09359-9>

Genschel, Philipp and Laura Seelkopf. 2019. Codebook – Tax Introduction Dataset (TID). Version May 2019.

## 1.4 Data accuracy

If you think you found an error in the data, please let us know. We can be reached at [tid@seelkopf.eu](mailto:tid@seelkopf.eu). We aim to provide regular updates to the dataset to make it as accurate as possible.

## 1.5 Acknowledgements

Financial support for the TID database was generously provided by the EUI Research Council, 2016-2018, the Robert Schuman Centre for Advanced Studies and the School of Transnational Governance. We thank Edgars Eihmanis, Joe Ganderson, Julian Limberg, Youssef Mnaili, and Paula Zuluaga for excellent research assistance. We thank Moritz Bubek for outstanding technical support. We thank Per Andersson, Thomas Brambor, Ewout Frankema, Jakob Frizell, Irma Mosquera, Aleksei Pobedonostsev, Carina Schmitt, Arpad Todor, and Mikaella Yiatrou for support with individual taxes.

## 2. Definitions and coding rules

### 2.1 Taxes

Taxes are monetary charges imposed by governments on the income, the wealth, the consumption, or the transactions of natural or legal persons. They are compulsory and unrequited.

- Taxes are imposed by *governments*. Compulsory levies imposed by private parties, such as protection money extorted by organized crime, are not taxes.
- Taxes can be legislated at various levels of government. The dataset focuses exclusively on taxes *legislated* at the *national level* of government. Sub-national taxes are excluded.
  - Note that nationally legislated taxes are often administered and collected at subnational level. Also national legislation often allows for local variation of rates or statutory tax base definitions.
- Taxes are levied *permanently*<sup>3</sup>.
  - Impositions levied temporarily to cover a transient revenue need are not taxes within the scope of our definition. For instance, the British income tax introduced in 1799 to pay for the

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<sup>3</sup> Here we follow other tax introduction databases, e.g. (Aidt and Jensen 2009).

Napoleonic war and abolished when the war ended is not coded as the first permanent introduction of the income tax in Britain.

- Impositions introduced on a temporary basis but continued beyond their initial expiration date count as permanently introduced. For instance, the British colonial authorities introduced a PIT in Kiribati in 1941 to help finance the costs of WWII. Since this tax was continued after the war, TID codes it as permanently introduced in 1941.
  - Impositions introduced during a spell of foreign occupation and abolished by the end of the occupation (or earlier) are not taxes within the scope of our definition. For instance, the inheritance tax introduced in Switzerland 1798 during the French occupation and abolished again even before that occupation ended is not coded as introduced.
  - Impositions introduced with permanency in mind, but abolished shortly after their introduction such as the CIT in Saudi Arabia in 1988 (abolished within days of its announcement) or the VAT in Belize in 1996 (repealed in 1999) are not counted.
    - A special rule applies to GST. Since the GST was often introduced as a stepping stone to the VAT, introductions of less than ten years are also coded, provided the GST was immediately replaced by a VAT. Examples include Denmark (GST introduction in 1962 followed by VAT introduction in 1967) and Mongolia (GST introduction in 1993 and VAT introduction in 1998).
  - Taxes introduced within the last ten years count as permanent unless they were abolished again.
- Taxes have a *legal basis*. Informal contributory schemes such as the ‘Harambee’ development funds popular in Kenya are not considered taxes.
  - Taxes are *monetary charges*. Compulsory contributions in kind such as the tithe or forced labor do not count as taxes.
  - Taxes must impose a *tax burden*. Taxes in capitalist economies always do: companies, consumers, income-earners and wealth owners have to yield some of their profits, consumption opportunities, incomes, or assets to the state (Schumpeter [1918] 1976). By contrast, ‘taxes’ on state-owned companies in socialist economies like the former Soviet Union often don’t. Here the ‘tax state’ owns all major tax bases, or at least, controls their size, thus reducing taxation to an accounting exercise (Kornai 1992). For state-owned companies it doesn’t make a difference whether they have to distribute their profits directly to the state or pay gross turnover taxes or profits taxes to the state. Their profitability and investment opportunities are fully controlled by the state. Hence, taxes in Socialist countries are not coded as taxes in the sense of this codebook.
  - The *tax burden* varies (regressively, progressively or proportionally) with the size of the tax base. Stamp duties levied at a fixed amount irrespective of the size of the transaction or lump sum social security contributions are not coded as taxes.

### 2.1.1 Inheritance Tax (INH)

The INH is a tax levied on the estate of a dead person or on the inheritance someone receives.

- The INH comes in two *major forms*. M
  - First, it is levied as a tax on the property accruing to each beneficiary of the estate of a deceased person (the *inheritance tax proper*). The tax rate usually varies with the amount received and the relationship of the beneficiary to the deceased. Historically this is the oldest form of inheritance taxation.

- Second, the INH is levied as a tax on the property of a deceased person before its distribution to the heirs (so-called *estate tax*). The tax is applied to the total value of the property above a certain statutory threshold. Tax rates are usually graduated. Historically, this is a more recent form of inheritance taxation.

Both forms of taxation are coded as INH.

- Stamp duties which require only a *lump-sum* payment independent of the size of the estate or inheritance, as the inheritance tax in Guinea are not counted as INH.
- If an INH is part of a more *general tax* such as the gift tax as in Ghana, the capital transfer tax as in Botswana, or the PIT as in Belarus it is considered introduced. Pure gift taxes, by contrast, are not counted as INH.

### 2.1.2 Personal Income Tax (PIT)

The PIT is a tax levied on the directly assessed income of a personal taxpayer (usually an individual or family unit, sometimes a legal entity). The burden of the PIT is adjusted to the subjective situation of the taxpayer (family status, number of children, income level) through exemptions, deductions and allowances and, very often, through a progressive rate schedule.

- The PIT is a tax on *net income* (i.e. gross receipts minus allowable costs). Taxes on gross income like the tithe do not count as PITs.
  - Colonial PITs sometimes used mixed systems. The PIT in Cameroon (introduced 1937), for instance, was a true progressive income tax for European subjects but was levied as a lump sum tax on indigenous subjects. Mixed systems of this type are coded as PIT.
  - The tax *personelle* introduced in French Indochina in 1920 was completely lump sum, hence, does not qualify as a PIT.
- The PIT is a *directly assessed tax*. Taxes on presumed income such as the class tax in the 19<sup>th</sup> century German principality of Baden, or the Swedish income tax of 1862 are not coded as PIT.
  - Colonial PITs sometimes used mixed systems. The PIT in Burkina Faso (introduced 1933), for instance, was directly assessed on European subjects but was applied to the presumptive income of the indigenous population. Mixed systems of this type are coded as PIT.
- The PIT is a tax applying to most or all *major sources of market income* – capital, labor, rent. Often it also includes non-market income such as public transfers or private donations. The precise scope varies in domestic law. In order to qualify as a PIT, an income tax has to include at least two of the three major sources of market income (labour, capital, rent). Taxes applicable to only one source of income (e.g. only wages or only interest income), do not constitute a PIT.
- The PIT comes in two *major forms*. The *comprehensive* PIT applies uniformly to the taxpayers' total personal income from all sources. *Schedular* PIT systems, by contrast, tax personal income from different sources separately under different rules and schedules.
  - Conceptually, the comprehensive PIT is often considered superior in terms of neutrality (income from all sources treated equally for tax purposes) and equity (adjustment of the tax burden to the subjective 'ability to pay' of the taxpayer).
  - Empirically, the schedular PIT is easier to operate. It was the first entry into income taxation during the 19<sup>th</sup> century and provided the stepping stone for the spread of the comprehensive PIT during the 20<sup>th</sup> century.
  - Schedular PIT systems are still widespread among countries with limited state capacity.

- Schedular PIT systems are becoming increasingly popular again among advanced industrial democracies, aiming to keep increasingly mobile and hard to tax capital income in the PIT net. Think of the Swedish dual income tax as an example.
- The PIT is a *personal* tax. It applies to natural persons (individuals, couples, families) but, depending on domestic law, often also to legal persons (e.g. partnerships and corporations). Following common practise, we code an income tax applying to both natural and legal persons as a PIT. An income tax applying to legal persons only is coded as a CIT.
- The PIT may apply to all or a *subset* of personal income earners. Historically, the PIT started as a class tax for rich members of society. In colonial societies, PIT sometimes applied on an ethnic basis as, for instance, in the Dutch East Indies (Indonesia) where the initial form of PIT (the *bedrijfsbelasting*) was levied only on the non-agricultural income of 'Natives and Foreign Orientals' but not on the income of Europeans. The restriction of the range of taxpayers does not disqualify a tax as a PIT.

### 2.1.3 Corporate Income Tax (CIT)

The CIT is a tax levied on the directly assessed profits of corporate taxpayers (i.e. legal entities).

- The CIT is a tax on *net profits* (gross receipts minus allowable costs). Business taxes on gross receipts such as the Marshall Islands' 'Gross Revenue Tax' are not coded as CIT.
- The CIT only applies to *corporate entities*. An entity liable to CIT cannot be liable to PIT at the same time. The CIT applies at the corporate level. A tax levied at the personal level of the individual shareholder on distributed corporate profits is not a CIT (but presumably a PIT).
- The *coverage* of the CIT is sometimes limited by sector or by legal form. When, for instance, the CIT was introduced in Venezuela in 1943, it only applied to companies in the oil sector. Only in 1966 was its coverage extended to all companies from all sectors. The CIT applies to corporations but usually not to partnerships and similar legal entities.
- Profits taxes in Socialist countries such as the Soviet Union are not coded as CIT because they do not impose an independent tax burden on state-owned companies (see above section 2.1).

### 2.1.4 Social Security Contribution (SSC)

The SSC is a tax levied on employees, employers or both. They confer the entitlement to a (contingent) future social benefit without risk assessment (e.g. old age, disability and survivors' pensions, maternity and sickness benefits, occupational and work-related accident insurance, unemployment protection, family assistance).

- The tax base of SSCs is usually the *gross wage* income of the employee up to a specified income limit.
- Even though SSCs confer an *entitlement to a benefit*, and even though many governments refuse to refer to SSCs as taxes, they constitute a tax in the meaning of TID's tax definition. This is because the nature and size of the benefit and the link to SSC payments are at the sole discretion of the government. This distinguishes the SSC from an insurance premium and makes it a tax.
  - *Employer liability systems* are not counted as SSC systems. This includes laws obliging employers to provide social benefits to workers with either no stipulation as to the funding of these obligations, as for instance the first Bolivian law on work-injury in 1924, or with the stipulation to take out private insurance, as for instance the work injury system in Malawi.
- The SSC is often collected and administered by *parastatal* bodies, not the government. For example, in Tanzania social security contributions have long been collected by fully state owned corporations.

Yet, as long as the terms of collection and administration are mandated by national law, it is still a tax.

- The *coverage* of SSCs is often limited. Especially early social security schemes are often restricted to a small segment of the population (e.g. civil servants or the military). For example, the SSCs introduced in Laos in 1993 only applied to civil servants.
- Wherever identifiable, the *program* funded by SSCs is mentioned in the comment box.

### 2.1.5 General Sales Tax (GST)

The GST is a broad-based tax imposed on the sale of goods and services.

- The GST is a *general* tax. In contrast to excises on specific goods (fuel, tobacco, alcohol), it applies to all goods and services unless they are explicitly exempted from tax.
- The GST comes in two *major forms*.
  - The *single-stage* GSTs ('sales tax') is levied at only one stage of the production-distribution chain (for instance, at the manufacturing, wholesale or retail stage).
  - The *multi-stage* GSTs ('turnover tax') is levied at various stages of production and distribution. Its coverage is broader than that of the single-stage GST but it suffers from tax cascading because no relief is given for tax paid at earlier stages of the production-distribution chain.
- A GST is *not a VAT*. General consumption taxes that give relief for tax paid on inputs are VATs. Hence, they are not coded as GSTs even if they are formally called a 'GST' as in the case of Papua New Guinea, where the VAT introduced in 1999 was officially named the 'Goods and Services Taxes'.
- Turnover taxes in Socialist countries such as the Soviet Union are not coded as GST because they do not impose an independent tax burden on consumption (or company profits).

### 2.1.6 Value Added Tax (VAT)

The VAT is a broad-based tax on the sale of goods and services at all stages of the production-distribution chain. In contrast to a GST, the VAT is imposed on net value-added rather than on the gross sales-value. The distinguishing feature of the VAT is the refund granted for VAT paid on inputs.

- The VAT covers essentially the same *tax base* as the GST (the general consumption of goods and services).
- The distinguishing feature of the VAT is the *refunding mechanism* for tax paid on input. If such a mechanism is in place, the tax is a VAT no matter what its official name is. VATs are often not officially called the 'Value Added Tax' but, for instance, the 'Goods and Services Tax', as in Papua New Guinea, Australia and New Zealand.
  - The VAT is not a GST. Turnover taxes that give no relief for tax paid on input are not VATs even if they are formally called the VAT, as in the case of the Mongolian sales tax.
  - The distinction between GST and VAT is often gradual. For instance, the so-called 'VATs' implemented in France in 1954 or in the Cote d'Ivoire in 1960 granted a refund only for large businesses and only for the manufacturing stage. We code the VAT as introduced only if refunds apply to all firms and stages of production and distribution. This is why the TID introduction dates for France and Cote d'Ivoire are 1968 and 1992 respectively.



## 2.2 Country

A country is the name of an independent state according to the definition of the Correlates of War (COW) project (*Correlates of War Project. 2011. "State System Membership List, v2011."* Online, <http://correlatesofwar.org>). COW includes any state in the international system, 1816 to 2016, fulfilling the following criteria: prior to 1920, the entity must have had a population greater than 500,000 and have had diplomatic missions at or above the rank of *charge d'affaires* with Britain and France; after 1920, the entity must be a member of the League of Nations or the United Nations, or have a population greater than 500,000 and receive diplomatic missions from two major powers.

- Following the World Bank, countries are sorted into seven regions:
  - Europe & Central Asia (75 countries)
  - East Asia & Pacific (32)
  - South Asia (8)
  - Middle East & North Africa (21)
  - Sub-Saharan Africa (48)
  - Latin America & Caribbean (34)
  - North America (2)
- Following COW, TID includes each of the three *Baltic States* twice, first before the Soviet annexation, and then after independence from the Soviet Union. For instance, Estonia refers to the first republic (1918-1940), while Estonia II refers to the second republic (1991-present).
- Deviating from COW, with the exception of the Baltic states, TID includes no other country twice. We ignore short periods of interruption such as the occupation of Belgium (1940-1945) because they don't matter for TID purposes (no tax permanently introduced during this time).
  - The only exception is the Kingdom of Hanover. Here the INH was introduced in 1813 while the Kingdom was occupied by France (formally it was part of the French controlled Kingdom of Westphalia). After independence in 1814, Hanover kept the INH. We code this as an 'inherited' INH introduction (see section 2.4 below).
- Deviating from COW, some *country definitions* were changed:
  - Austria-Hungary: TID does not include Austria-Hungary (1816-1918). Instead, it treats Austria as one continuous country for the entire sample period. Hungary split away from Austria with the constitutional compromise 1867 by which it gained fiscal and domestic sovereignty (see Appendix).
  - Germany: TID does not treat the Federal Republic of Germany as an independent country (1955-1990) but as a continuation of old Germany (1871- ). Yet, following COW, TID treats the German Democratic Republic as an independent country (1954-1990).
  - Great Colombia: TID includes Great Colombia as an independent state (1819 – 1830). Great Colombia consisted of present-day Colombia, Ecuador, Panama, and Venezuela (Bushnell 2011; Palacios and Safford 2007).
  - Sardinia-Piedmont: TID includes Sardinia-Piedmont as an independent state (1324-1861) (Davis 2007).
  - Prussia: TID includes Prussia as an independent state (1750-1871) rather than treating it as Germany as COW does. In 1871, Prussia ceases to exist and Germany begins to exist (with the creation of the German Reich).
  - Serbia: TID includes Serbia as an independent state (since 1992) rather than treating it as the successor state of Yugoslavia as per COW.
  - Zanzibar: TID excludes Zanzibar as it only existed for a very short time period (1963-1964).



- Country starting dates were modified from COW only in cases where a country gained domestic sovereignty (including sovereignty over fiscal affairs) before gaining international law sovereignty *and* introduced a tax during this period. Table 1 provides a complete list.

See Appendix I for a complete list comparing COW and TID country starting dates for countries where starting dates differ.

## 2.3 Status of Tax Introduction

The database distinguishes between two different states of introduction:

- *Introduced*: the tax was permanently introduced at one point in the history of the country.
- *Not introduced*: the tax was never permanently introduced during the history of the country.

The default code is:

- *Missing*: no information on the status of tax introduction currently available.

## 2.4 Mode of Tax Introduction

The database distinguishes three modes of tax introduction and two modes of tax non-introduction.

There are three modes of tax introduction (if status is *introduced*):

- *Sovereign*: a country has introduced the tax in question at the national level on a permanent basis by sovereign decision.
- *Colonial*: a country inherited the tax from its colonial predecessor, and retained it after independence. For instance, Botswana did not introduce a PIT but inherited it from its colonial predecessor, the British Bechuanaland Protectorate that had introduced the tax in 1922.
  - The status *colonial* only applies to cases where the tax introduced under colonial rule still existed at the time of independence and was continued by the newly independent country.
  - The status *colonial* applies to cases where the territory is remotely administered by a colonial state and had a tax system different from that of the colonial state. For example, the Indian tax system was separate from the British tax system during British rule. Tax introductions during that time are therefore coded as colonial. Ireland, by contrast, was part of the former 'United Kingdom of Great Britain and Ireland'. The taxes introduced under British rule (the PIT and SSCs) are not coded as colonial (but as *inherited*). Algeria represents a borderline case. Formerly, it was a French *département*. Yet, it had a distinct tax system. Hence, we code tax introductions under French rule as colonial (and not inherited).
- *Inherited*: a country inherited the tax from the state immediately preceding it. For instance, Czechoslovakia inherited the PIT upon its independence from Austria in 1918.
  - The mode *inherited* only applies to cases where the tax introduced by the predecessor state still existed at the time of independence and was permanently continued by the newly independent country.
  - The mode *inherited* applies to cases where a large predecessor state splits into a number of smaller successor countries, as for example, Austria-Hungary splitting into (fiscally independent) Austria and Hungary in 1867. For each successor country continuing the tax introduced by the predecessor state the status is *inherited*. This also applies when the

predecessor state inherited the tax from a former colonial ruler (mode *colonial*). Thus INH introduction is coded as *colonial* in Sudan but as *inherited* in South Sudan.

- The mode *inherited* is used when a tax was introduced during a period of foreign occupation and was retained thereafter. The Netherlands, for instance, introduced the CIT in 1942 under German occupation.
- The mode *inherited* does *not* apply to cases where a number of small predecessor states merge into one large successor state, as for instance, the German principalities did in 1871 when they created the German Reich. Even if the new country carries on with taxes that had been introduced previously by some of its predecessor states, it is treated as newly ‘at risk’ of introducing a tax.
- The mode *inherited* does *not* apply to cases where one country absorbs another state under its tax laws, as happened for instance during German unification 1990, when (West) Germany absorbed the former German Democratic Republic (East Germany). After the absorption, the year and mode of West German tax introductions apply to all of Germany (including the former East Germany). If the absorbing state introduces taxes the absorbed state had levied before, this is coded as a new *sovereign* introduction. For instance, Vietnam absorbed the Republic of Vietnam (South Vietnam) in 1976. The VAT South Vietnam had introduced in 1973 ceased to apply. When Vietnam adopted a VAT in 1999, this is coded as a *sovereign* introduction by Vietnam.
- The mode *inherited* does *not* usually apply to the successor states of formerly socialist states (Soviet Union, Yugoslavia, Czechoslovakia, etc.). While taxes were nominally levied in socialist states they did not constitute taxes within the TID definition (see above section 2.1). However, shortly before their dissolution, some socialist states introduced taxes (especially SSCs) that qualify as taxes according to that definition. Only these are coded as *inherited* in successor countries.

There are two modes of tax non-introduction (if status is *not introduced*):

- *Never introduced*: the tax was never introduced on a permanent basis neither by the country nor by its colonial or state predecessor.
  - As a general rule, there needs to be hard information that a tax has never been introduced in order to code it *never introduced*. We consider this rule fulfilled if a recent and credible source says the tax has never been introduced or if there are historic sources stating in roughly 10-year intervals that the tax did not exist at the time of publication.
  - If there is considerable evidence but no hard information that the tax was never introduced, the mode is missing. We then state in the comments that the tax was ‘likely never introduced’ in the comment field.
  - The simple omission of a tax in tax publications is not sufficient to qualify the tax as *never introduced*. The mode is then *missing*.
- *Not applicable*: the country is not at risk of introducing the tax because it ceased to exist before the tax was invented, as for instance, the VAT in the case of Greater Colombia.

The default code is:

- *Missing*: no information on the mode of tax introduction currently available.

## 2.5 Year of Tax Introduction

This is the calendar year of the first permanent tax introduction at the national level by the country (if mode is *sovereign*) or by its historical predecessor (if mode is *colonial* or *inherited*).

- The *year of introduction* can be the year in which the introduction was *legislated* or the year in which the introduction was *enacted*. Often sources are unspecific about this.
- If information on both the year of legislation and the year of enactment is available, the *year of legislation* is coded as the year of introduction and the year of enactment is noted in the comment section.
- The database does *not* contain systematic information on *repeals*. Yet, wherever available, information on the year of repeal of a previously introduced tax is provided in the comment section.

## 2.6 Rate

Wherever possible, we coded the top statutory tax rate applicable in the year of introduction. Unfortunately, the coverage is still limited.

- The *SSC rate* refers to the combined rate levied on employers and employees. If information on the combined rate is unavailable, we code the rate we have and state what it refers to in the comment section.
  - Note that SSC rates are not fully comparable partly because they apply to different social security programs. For instance, the SSC introduced in Cameroon in 1952 only applied to maternity benefits (rate of 0.3 percent), the SSC introduced in Germany 1883 applied to health (rate of 6 percent), the SSC introduced in the Soviet Union in 1990 shortly prior to its dissolution funded the pension system (rate of 27 percent).
- The *INH rate* refers to the top rate applicable to heirs of all types. Rates on direct descendants may be lower.
- The *rate of GST and VAT* refers to the standard or normal rate, not the highest rate.
- Additional information on *rate structure* (for instance the number and level of special VAT rates or the level of employers' and employees' respective SSC contribution rates) is in the comment section.

## 2.7 Subnational Taxation (SN)

Whenever possible, we coded a dummy variable (SN) indicating whether the tax was introduced at the subnational level before being introduced at the national level. Unfortunately, the coverage is still limited.

- SN is ticked whenever information indicated subnational taxation. The *absence* of a SN code does not exclude that the tax might have been introduced subnationally beforehand.
- SN is also ticked if a tax was *only* introduced at the *subnational* level but never at the national level such as, for instance, the GST in the USA.
- SN also applies to cases of *state unification*: if a component state of a federal union introduced the tax before unification, this is coded as SN. This is the case in Australia, where PIT was collected by states before a federal PIT was introduced in 1915. Where available, additional information on the subnational introduction of the tax is included in the comment field.
- SN is *not* ticked if the subnational introduction of a tax follows *after* the national introduction of that same tax.

## 2.8 Comment

The comment field provides additional qualitative information on the historical circumstances of tax introduction, technical features of the tax including its tax rate structure, as well as the justification of coding decisions where sources provide conflicting information. For instance:

- Comments on *missings* often contain a probability estimate of how likely the missing data reflect a case of *never introduced*. Given the chronic difficulties of proving non-events, many of TID's *missings* are cases of *likely never introduced*.
- Comments on SSC introductions contain information on the social security program to be funded (pension, sickness, unemployment, etc.).
- Comments on source conflicts apply, for instance, to the distinction between GST and VAT, or to the distinction between PIT and CIT.

## 2.9 Source

Each source entry provides the following information:

- *Source title*
- *Author(s)*
- *Publisher*
- *Volume* (where applicable)
- *Page*
- *Year*: Year of Publication
- *URL*: Hyperlink for online access (where applicable)
- *Source comment*: Further information about this source (where applicable)

## 3. Sources and procedures

### 3.1 Types of Sources

The database is based on more than 2000 documents, including:

- *Primary government documents*: Legislative acts introducing or reforming taxes;
- *Secondary government documents*: Official government documents such as colonial administrative reports describing the introduction of a tax, either domestically or in another country;
- *IGO/NGO/Consultancy reports*: Reports on tax legislation and policy produced by international organizations such as the IMF or the OECD, by recognized NGOs such as the International Bureau of Fiscal Documentation (IBFD), or by private consultancies such as Deloitte;
- *Academic sources*: Scholarly works describing the introduction of a tax. These are chiefly but not exclusively produced by historians.

Some documents provide tax introduction information for various countries. For example, the United States' Social Security Administration's Reports list SSC introductions around the world. Typically, however, TID sources are case-specific and relate to the introduction of a specific tax in a specific country.

Various mechanisms were used to analyze non-English *language* documents.

- Next to English, team members were fluent in Arabic, French, German, Italian, Latvian, Portuguese, Russian, and Spanish.

- For other languages, team members consulted with colleagues conversant in Albanian, Danish, Dutch, Greek, Hebrew, Norwegian, and Swedish.
- For the remaining languages, the research relied on Google Translator.

### 3.2 Sourcing Method

Our primary search method is desk-based online searching. We ran several combinations of keywords using different configurations on *Google*, *Google Books* and *Google Scholar* to scan the internet for sources and documents. Next, we relied extensively on various library and interlibrary loans. We also subscribed to the IMF's online catalogue of reports and examined 29 archived annual reports produced by the US Social Security Administration between 1940 and 2014. In addition, team members contacted country experts, government officials, as well as intergovernmental bodies and development organizations. They also made visits to three archives with relevant primary and secondary sources on colonial taxation: the *National Archives* and the *British Library* in London, UK and the *Overseas Archives (Archives Nationales d'Outre-Mer)* in Aix-en-Provence, France. See Appendix II for an overview of our main sourcing methods.

## Appendices

### Appendix I: Country Starting Dates COW and TID compared

Country	COW Start	TID Start	Justification	Source
<b>East Asia &amp; Pacific</b>				
<b>Australia</b>	1920	1901	Australia federalised, held elections and became a 'commonwealth' in 1901. It carried colonially inherited state-wise taxation in the TID coded areas through 1916, when the first federal tax (on incomes) was established on top of the state levy. Prior to this Australia unilaterally introduced some federal excises and tariffs right away in 1901, without colonial oversight.	Reinhardt and Steel (2006)
<b>Marshall Islands</b>	1991	1979	Self-government was granted in 1979 and full independence achieved in 1986, with the end of Trust Territory status and the transition to the Free Compact with the United States, which remains in force today. The first TID tax (PIT) was introduced in 1989 two years prior to CoW designation, which is based on UN membership (1991).	WIPO (2018); Bertram (2004, 358)
<b>Micronesia</b>	1991	1965	Formally independent as recognised by international law in 1991, but functionally fully independent since 1979 and granted fiscal discretionary powers in 1965 with the creation of the Congress of Micronesia. A PIT was introduced through parliament in 1971.	Worthley (1973)
<b>New Zealand</b>	1920	1857	New Zealand received 'responsible government' status in the 1850s and started holding elections and legislating from 1852 onwards under the auspices of the New Zealand Constitutional Act. This is considered "nominal independence" that was made more substantive by 1857 reforms that allowed the New Zealand government to legislate in all but a few areas decreed by the NZCA. There is extensive debate about when New Zealand became fully autonomous (independent) and there is no agreed date, since this process happened slowly and incrementally over many decades throughout the nineteenth- and early twentieth-century. CoW codes 1920 based on	Wilson (2007, 2–4)

			accession to the League of Nations, but political parties won elections and implemented their tax policies from 1852 onwards. Trade policies and the imposition of excises were limited at this point, but inheritance tax was legislated as early as 1866.	
<b>Republic of Korea</b>	1949	1948	The first South Korean government introduced a major tax reform instantly upon independence in 1948, which included the first introduction of a GST and an INH.	Yoo (2000, 75)
<b>Solomon Islands</b>	1978	1976	Self-government was achieved in 1976 (same year as the SSC Provident Fund was legislated) before formal independence in 1978.	United Nations (2018)
<b>Samoa</b>	1976	1962	Admitted to the UN 1976, but functionally independent as of 1962 and implemented PIT/CIT/SSC before UN admission.	Bertram (2004, 358)
<b>Tonga</b>	1999	1970	Tonga attained independence from British protection in 1970 and implemented the GST between this date and UN membership in 1999 (CoW).	Bertram (2004, 358)
<b>Tuvalu</b>	2000	1978	Tuvalu was independent in 1978 but did not join the UN until 2000. Multiple taxes were introduced between independence date and UN recognition (CoW).	Bertram (2004, 358)
<b>Vietnam</b>	1954	1945	Vietnam declared independence in 1945 and first legislated an SSC in 1947, prior to the recognition from France and during the war of independence. This is prior to the CoW designation of 1954 (the year the country split).	Warner (1972, 381)
<b>South Asia</b>				
<i>No deviation from COW</i>				
<b>North America</b>				
<b>Canada</b>	1920	1867	The Dominion and the Parliament of Canada were created January 1, 1867. From that date onward, Canada was de facto sovereign for fiscal purposes. Yet, full de jure independence was achieved only on April 17, 1982, when the Constitution Act was	Barratt (2013)



			revised and the British Parliament could no longer amend Canada's constitution.	
<b>Latin America &amp; Caribbean</b>				
<b>Antigua and Barbuda</b>	1981	1967	While full independence from the UK was achieved only in November 1981, Antigua and Barbuda became an associated state with internal self-government already in 1967. The UK retained control only over foreign affairs and defence.	Commonwealth (2018)
<b>El Salvador</b>	1875	1841	El Salvador claimed independence in 1821 and was part of the Centro-American Confederation between 1821 and 1841 (February 2, 1841). It has remained independent ever since. The INH was introduced on February 16 of 1841.	Monterrey (1977)
<b>Uruguay</b>	1882	1828	Uruguay enacted an independent constitution in 1828 after the independence process that began in 1810. Furthermore, in 1870 Spain recognized Uruguay's independence and signed a formal treaty with the country.	Benvenuto (1967)
<b>Europe &amp; Central Asia</b>				
<b>Andorra</b>	1993	1278	We take 1278 as the starting date, when the first feudal charter referring to Andorra was signed.	Viader (1997); Hunter (1992)
<b>Croatia</b>	1992	1992	The Croatian GST was legislated a month after declaration of independence in July 1991, before recognition by EU in 1992 and during the war of independence with Yugoslavia.	Kuliš and Miljenovi (1997, 4); Müller-Rommel, Fettelschoss, and Harfst (2004, 871)
<b>Czech Republic</b>	1993	1992	Even though Czechoslovakia formally split into Slovakia and the Czech Republic in 1993, the tax code for each of the two successor countries was adopted in April 1992, as the two were preparing to split.	Halperin (1994)
<b>Estonia II</b>	1991	1990	We take 1990 as the starting point when Estonia declared itself independent – before the formal dissolution of the USSR.	Hiden and Salmon (1994); Smith (1996)

<b>Finland</b>	1917	1809	Though not technically independent, it would be inaccurate to consider the 1865 PIT as colonially administered. From 1809 through independence in 1917, Finland operated as an Autonomous Grand Duchy of the Russian Empire, allowing for national legislative initiatives such as the PIT, subject to the approval of the Grand Tsar in Moscow.	Hjerppe (1989, 19)
<b>Hungary</b>	1918	1867	The Austro-Hungarian Compromise (Ausgleich) of 1867 granted self-rule to Hungary as part of the Austria-Hungary Empire, and before CoW recognition in 1918 the Hungarian parliament had almost total sovereignty in its own territory, with exemptions only in three areas of continued "joint" concerns: foreign affairs, war, and war finance. During this time, Hungary legislated its first CIT and SSCs during peacetime.	Tihany 1969, 114–15)
<b>Iceland</b>	1944	1874	We take 1874 as the starting date when Iceland was granted its first constitution and legislative authority.	Jakobsson and Halfdanarson (2016)
<b>Kosovo</b>	2008	1999	Kosovo's tax system was extensively informed by work of the UN Mission in Kosovo, from 1999 onwards, when the tax system was modernised and all TID taxes except INH were introduced in the next five years. Though this is not a case of a country operating in a fully autonomous manner, these taxes were not strictly either colonially imposed nor inherited from a larger state either. However, the country did not declare independence until 2008. From 2003 onwards, the government was granted formal budgetary rights, though this was still ultimately overseen by the UNMIK.	Moalla-Fetini et al. (2005, 16)
<b>Latvia II</b>	1991	1990	We take 1990 as the starting date when the Supreme Council adopted the Declaration of the Restoration of Independence of the Republic of Latvia.	Hiden and Salmon (1994); Smith (1996)
<b>Liechtenstein</b>	1990	1806	Liechtenstein pursued independent tax policy before the 1990s. We assume 1806 as the starting date, when Liechtenstein became a member of the Confederation of the Rhine and obtained sovereignty, which it has kept to this day.	Kohn (1967)

<b>Lithuania II</b>	1991	1990	We take 1990 as the starting point when Lithuania declared itself independent – before the formal dissolution of the USSR.	Hidden and Salmon (1994); Smith (1996)
<b>Luxembourg</b>	1920	1867	Luxembourg pursued independent tax policy before 1920. We assume 1867 as the starting date, when Luxembourg's formal independence was confirmed after the Luxembourg crisis.	Foot (1952)
<b>Monaco</b>	1993	1861	Monaco was admitted to the United Nations in 1993, according to its recognition from CoW. This is a historically complex case, with several renegotiations and periods of pressure from France for alignment of the two countries' tax regimes, for instance in the 1960s, which led to the introduction of several Monegasque taxes in amended forms (PIT, CIT, VAT). However, these were not strictly colonially imposed and were instead legislated by a sovereign state under pressure. 1861 is the most logical starting date for Monaco because it marks the date of the first major Franco-Monegasque Treaty and French recognition of the sovereignty of the principality. At this point, 80% of the territory of Monaco (Roquebrune and Menton) was ceded to France in exchange for this recognition and a lump-sum payment of 4m Francs. At this point, the principality started cultivating its characteristic economy (casinos, high-class hospitality). Monaco had previously been an independent entity for several centuries before becoming part of the Kingdom of Sardinia (1815-1860).	Minahan (2000, 474)
<b>Montenegro</b>	2006	1992	Montenegro started to dissociate from Serbia on economic policy as early as 1998, when it made structural changes to the economy, moving towards EU alignment, and adopted the Deutschmark as its legal tender. According to the ESI document, after 1998 Montenegro was already behaving as if it was independent, adopting its own currency and ignoring Yugoslav diktats.	ESI (2000, I)
<b>Romania</b>	1878	1877	This is similar case to Croatia where a declaration of independence leads to sovereign introduction during a war of independence, before the state is firmly established and recognised in the international system. The Romanian INH was	Murzea (2011, 233); National Bank of Romania (2018)

			legislated in May 1877, the month after independence was proclaimed in the Romanian parliament, during the Russo-Ottoman War (Romanian War of Independence).	
<b>San Marino</b>	1992	1631	San Marino joined the UN in 1992 leading to recognition from CoW but was a sovereign state long before this. We take recognition from the Papacy in 1631 as its starting point. San Marino has maintained independence since this date.	Catudal (1975, 190)
<b>Slovak Republic</b>	1993	1992	Although Slovakia and the Czech Republic formally became independent in 1993, the tax code for each of the republics was adopted in April 1992, as the two were preparing to split.	Halperin (1994)
<b>Slovenia</b>	1992	1991	We take 1990 as the starting date when Slovenia declared independence.	Pleskovic and Sachs (1994)
<b>Spain</b>	1816	1469	CoW database commences in 1816, but Spain had already legislated an inheritance tax in 1792. Spain as a single sovereign state can be dated back at least to 1469, when the marriage of Ferdinand and Isabella united Aragon and Castile. There is a scholarly debate about the extent to which this produced a unified Spain, but for the purposes of TID this is of little substantive significance since the first modern tax was only introduced over three centuries later (INH - 1792) and by this point Spain was incontrovertibly a sovereign state.	Lecours (2001, 217)
<b>United Kingdom</b>	1816	1707	CoW database commences in 1816, but the UK had already legislated INH in 1796. 1707 is a logical starting year as it is when the country formed a unified sovereign state, with Scotland joining England and Wales to form Great Britain. Ireland was assimilated in 1801 to form the United Kingdom, but this was already after the sovereign introduction of Inheritance Tax.	Jeffery (2009, 292)
<b>Sub-Saharan Africa</b>				

<b>South Africa</b>	1920	1910	Based on the South Africa Acts from 1909, South Africa was a self-administered dominion from 1910.	(British Parliament 1909)
<b>Middle East &amp; North Africa</b>				
<b><i>No deviation from COW</i></b>				

## Appendix II: Table 2. Sourcing Methods

Search Type	Source	Search Strategy	Commands
Country-wise/Regional general source search	Google, Google Scholar, Google Books	Combinations of related words: "History" "Taxation" "[Country/Region]" Ex: "History" "Taxation" "Cambodia" "Indochina" etc. Ex: "Fiscal" "History" "Pacific Islands" etc.	allintitle: allintext: OR -
Specific tax-wise keyword search	Google, Google Scholar, Google Books	Ex: "[Country]" "[Personal/Corporate] Income Tax" + combinations of: "Introduc-" OR "Act" OR "Legislat-" OR "colonial" OR "first" etc. Ex: "[Country]" "Estate Duty" OR "Inheritance Tax" etc.	allintitle: allintext: OR -
General tax-wise keyword search	Google, Google Scholar, Google Books	"[Country]" + "Income Tax" OR "rate" OR "top" OR "%" OR "per cent" OR "percent" OR "above"	allintitle: allintext: OR -
Filter results by time block/year	Google Scholar, Google Books	Combinations as above search terms producing results from delimited periods (typically 5 or 10 years).	allintitle: allintext: OR -
Search rate when knowing year	Google, Google Scholar, Google Books	General: [TAX/ACT NAME] + [YEAR] + [COUNTRY] + "rate" OR "per cent" OR "percent" OR "%" SSC specific: "contribution" OR "employer" OR "employee" OR "per cent" OR "percent" OR "%"	allintitle: allintext: OR -
Annual Reports	e.g. IMF/SSA	<i>Keyword and country-wise searching via institutional access to IMF and US Social Security Administration reports</i>	
Find full archived sources that are truncated by Google	Archival sources	<i>Followed up on listed limited sources not fully visible online</i>	

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- See separate Sourcebook / Individual Entries