

Fiscal Politics in Westminster Democracies
Lent Term 2023
(Updated 29 July 2022)

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Introduction

This module explores the relationship between fiscal policy, economic management, and electoral politics in three Westminster democracies (the UK, Canada, and Australia) since the 1990s. It is designed (i) to provide an opportunity for students to place debates in UK economic and social policy in a comparative perspective; (ii) to redress the neglect of Westminster democracies in much of the literature on fiscal politics, which focusses on the United States and on ‘consensus democracies’ in continental Europe; and (iii) to promote dialogue between students working on political history, party politics, policy-making, and public opinion. The module draws on a range of disciplinary perspectives – from fiscal sociology and history to economics and public administration – to explore how governments in these three countries have responded to budgetary crises, rising levels of poverty and inequality, and complex debates over fiscal federalism.

This is a research-led module, but the research in question is still in progress. Students are therefore invited to treat the course as an exercise in the ‘co-creation’ of knowledge, exploring a topic collectively through reading and seminar discussions. Suggestions for other readings are very welcome, as are perspectives drawn from students’ own experiences of research, policy, and political participation.

Learning outcomes

On successfully completing this module, students will be able to:

- demonstrate an understanding of the major developments in public finance and economic and social policy in the UK, Canada, and Australia since the 1990s;
- explain similarities and differences between these cases, and patterns of continuity and change, by reference to appropriate theoretical frameworks and scholarly literatures;
- interrogate the nature of the ‘Westminster model’ and consider how constitutional arrangements shape party politics and the making of economic and social policy.

Course structure

The course will consist of *seven weekly 1.5-2-hour seminars*, the first of which will incorporate a brief introductory lecture. Each of the six subsequent seminars will begin with a *short student-led presentation*, topics for which will be assigned to groups of students in advance. Students are expected to prepare for seminar discussions by reading the core seminar readings and considering the ‘questions for reflection and discussion’ posed. Participation in the seminar discussions is not formally assessed but is the best way to get the most out of the course.

Core seminar readings generally consist of four or five articles or book chapters (about 100-120 pages) and students are strongly encouraged to read these works. *Further readings* are provided for those who wish to dig deeper into the topic, especially for the purposes of giving their presentation or writing their essay.

The module will be assessed by a *single essay of no more than 3,000 words*. A list of seven essay questions (from which each student should choose one) will be circulated during Lent Term by the MPhil administrator.

General and background readings

- * J.R. Nethercole, 'Australia's distinctive governance: Westminster, Ottawa, and Canberra compared', in William Coleman (ed.), *Only in Australia: The History, Politics and Economics of Australian Exceptionalism* (Oxford, 2016)
- Geoffrey Hale, *The Politics of Taxation in Canada* (Broadview Press, 2002)
- Genevieve Tellier, *Canadian Public Finance* (University of Toronto Press, 2019)
- Martin Daunton, *Just Taxes: The Politics of Taxation in Britain 1914-1979* (Cambridge UP, 2002)
- Christopher Hood and Rozana Himaz, *A Century of Fiscal Squeeze Politics: 100 Years of Austerity, Politics, and Bureaucracy in Britain* (Oxford UP, 2017)

1. Introduction to comparative fiscal politics

This seminar will be prefaced by a brief (30 minute) introductory lecture which will explain the purpose and themes of the module.

Questions for reflection and discussion:

- Why are taxation, public spending, and economic management so important in modern democratic politics?
- What do you think are the most significant differences in the ways in which sociologists, historians, economists, and political scientists think about fiscal politics?
- In what ways might we expect differences in political institutions to shape fiscal and economic outcomes?

Core seminar readings

- *John L. Campbell, 'The state and fiscal sociology', *Annual Review of Sociology*, 19 (1993)
- *James Alt, Ian Preston, and Luke Sibieta, 'The political economy of tax policy', with 'Commentary by Peter Riddell', in Institute for Fiscal Studies, *Dimensions of Tax Design: The Mirrlees Review* (Oxford UP, 2010) – section 13.4 (pp. 1226-45) only
- *Lucy Barnes, 'The politics of domestic taxation', in *Oxford Research Encyclopaedia of Politics* (Oxford UP, 2018)
- *Marc Buggeln, Martin Daunton, and Alexander Nützenadel, 'The political economy of public finance since the 1970s: Questioning the Leviathan', in Marc Buggeln, Martin Daunton, and Alexander Nützenadel (eds), *The Political Economy of Public Finance* (Cambridge UP, 2017).

Further readings

- Joseph Schumpeter, 'The crisis of the tax state' [1918] – reprinted in *Joseph Schumpeter: The Economics and Sociology of Capitalism*, ed. Richard Swedberg (Princeton UP, 1991)
- Christopher J. Anderson, 'Economic voting and political context: A comparative perspective', *Electoral Studies*, 19 (2000)
- Torben Iversen and David Soskice, 'Electoral institutions and the politics of coalitions: Why some democracies redistribute more than others', *American Political Science Review*, 100 (2006)
- Simon Lee, 'The governance of fiscal policy in the United Kingdom and Canada', *Journal of Comparative Policy Analysis: Research and Practice*, 5 (2003)
- Torsten Persson and Guido Tabellini, 'Constitutional rules and fiscal policy outcomes', *American Economic Review*, 94 (2004)
- Torben Iversen and David Soskice, *Democracy and Prosperity* (Princeton UP, 2019)

2. The politics of fiscal crisis

This seminar will explore the perceived fiscal crises which the UK, Canada, and Australia experienced in the early 1990s, with a particular focus on the Canadian case, and will consider what this tells us about the politics of budget deficits. Are fiscal crises a socially constructed phenomenon? If so, how should we interpret the testimonies of policy-makers who are convinced that budgetary constraints are very real? And what political challenges (and opportunities) does deficit-reduction create for elected governments?

Questions for reflection and discussion:

- Why was ‘deficit discourse’ so powerful in the 1990s?
- What was distinctive about Canada’s experience of fiscal crisis?

Core seminar readings

- *C. Scott Clark, ‘What is “credible” fiscal policy? The Canadian experience, 1983-2010: The view of a former practitioner’, in *New Directions for Intelligent Government in Canada* (Centre for the Study of Living Standards, 2011)
- *Timothy J. Sinclair, ‘Deficit discourse: The social construction of fiscal rectitude’, in Randall D. Germain (ed.), *Globalization and its Critics: Perspectives from Political Economy* (Palgrave Macmillan, 2000)
- *Adam Tooze, ‘Of bond vigilantes, central bankers and the crisis of 2008’, in Nicolas Barreyre and Nicolas Delalande (eds), *A World of Public Debts: A Political History* (Palgrave, 2020)

Further readings

- Janice MacKinnon, *Minding the Public Purse: The Fiscal Crisis, Political Trade-Offs, and Canada’s Future* (McGill-Queen’s University Press, 2003), chapters 1 and 5
- Paul Martin, *Hell or High Water: My Life In and Out of Politics* (McClelland & Stewart, 2008), chapters 8-11
- Brooke Jeffrey, *Divided Loyalties: The Liberal Party of Canada, 1984-2008* (University of Toronto Press, 2010), chapter 8
- Shaun Goldfinch, ‘Remaking Australia’s economic policy: Economic policy decision-makers during the Hawke and Keating Labor governments’, *Australian Journal of Public Administration*, 58 (1999)
- Alberto Alesina, Dorian Carloni, and Giampaolo Lecce, ‘The electoral consequences of large fiscal adjustments’, in Alberto Alesina and Francesco Giavazzi (eds), *Fiscal Policy After the Financial Crisis* (NBER/University of Chicago Press, 2013)
- Christopher Hood and Rozana Himaz, *A Century of Fiscal Squeeze Politics: 100 Years of Austerity, Politics, and Bureaucracy in Britain* (Oxford UP, 2017)
- Jim Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit* (Oxford UP, 2017), chapters 3 and 5
- Reimut Zohlnhöfer, ‘The politics of budget consolidation in Britain and Germany: The impact of blame avoidance opportunities’, *West European Politics*, 30 (2007)

- Scott Lavery, 'The legitimization of post-crisis capitalism in the United Kingdom: Real wage decline, finance-led growth and the state', *New Political Economy*, 23 (2018)
- Joanne Kelly and John Wanna, 'Are Wildavsky's guardians and spenders still relevant? New Public Management and the politics of government budgeting', *International Public Management Review*, 1 (2000)
- Lewis Hawke and John Wanna, 'Australia after budgetary reform: A lapsed pioneer or decorative architect?', in John Wanna, Lotte Jensen, and Jouke de Vries (eds), *The Reality of Budgetary Reform in OECD Nations* (Edward Elgar, 2010)

3. Fiscal rules OK? Macro-budgeting in an age of market liberalism

This seminar will explore the way in which public finance intersects with economic management through ‘fiscal rules’ which set the parameters for detailed policy-making. It will focus particularly on the Australian case, where governments have used fiscal rules since the 1980s and (from 1998 until the Covid crisis) generally targeted a budget surplus.

Questions for reflection and discussion:

- How do economists think about the role of fiscal policy?
- What problems were fiscal rules designed to solve, and why have they changed over time?
- What lessons should governments learn from the experience of the last 30 years in setting fiscal policy after the Covid pandemic?

Core seminar readings

- *Scott Brenton and Jon Pierre, ‘Budget surplus goal experiments in Australia and Sweden’, *New Political Economy*, 22 (2017)
- *Lukas Haffert, ‘Permanent budget surpluses as a fiscal regime’, *Socio-Economic Review*, 17 (2019)
- *Carl Emmerson and Isabel Stockton, ‘Fiscal targets and policy: Which way next?’, in Carl Emmerson, Christine Farquharson, and Paul Johnson (eds), *The IFS Green Budget: October 2019* (IFS, 2019)
- *Frank van Lerven, Alfie Stirling, and Lydia Prieg, *Calling Time: Replacing the Fiscal Rules with Fiscal Referees* (New Economics Foundation, 2021), available online at <https://neweconomics.org/uploads/files/fiscal-referees.pdf>

Further readings

- Ryan Walter, ‘Economic management, rhetorical tactics, and the cost of promises’, in John Uhr and Ryan Walter (eds.), *Studies in Australian Political Rhetoric* (ANU Press, 2014 – available online)
- Andrew Gamble, ‘Austerity as statecraft’, *Parliamentary Affairs*, 86 (2015)
- Jonathan Hopkin and Ben Rosamond, ‘Post-truth politics, bullshit and bad ideas: “Deficit fetishism” in the UK’, *New Political Economy*, 23 (2018)
- Alan Fenna, ‘The economic policy agenda in Australia, 1962-2012’, *Australian Journal of Public Administration*, 72 (2013), 89-102
- Annabelle Lukin, ‘The construction of a “narrative” in Australian federal budget speeches, 1996-2013’, *Australian Journal of Political Science*, 50 (2015), 258-78
- Scott Brenton, *The Politics of Budgetary Surplus: Ideology, Economic Governance and Public Management Reform* (Palgrave Macmillan, 2016)
- Paul L. Posner and Bryon S. Gordon, ‘Can democratic governments save? Experiences of countries with budget surpluses’, *Public Finance & Budgeting*, 21 (2001)
- Jonathan Portes and Simon Wren-Lewis, ‘Issues in the Design of Fiscal Policy Rules’, University of Oxford Department of Economics Discussion Paper no. 704 (May 2014), available online at <https://ora.ox.ac.uk/objects/uuid:264acbaf-be2f-4f99-be31-184d9ff43569>

- Richard Hughes et al., *Totally (Net) Worth It: The Next Generation of UK Fiscal Rules* (Resolution Foundation, 2019), available online at <https://www.resolutionfoundation.org/app/uploads/2019/10/Totally-net-worth-it.pdf>
- Rowena Crawford et al., ‘Fiscal targets: Committing to a path of budget responsibility?’, in Carl Emmerson, Paul Johnson, and Robert Joyce (eds), *IFS Green Budget 2016* (IFS, 2016)
- Simon Wren-Lewis, ‘Aggregate fiscal policy under the Labour government, 1997-2010’, *Oxford Review of Economic Policy*, 29 (2013)
- James Meadway, ‘Against MMT’, *Tribune*, 3 June 2019, available online at <https://tribunemag.co.uk/2019/05/against-modern-monetary-theory>

4. Where's the money coming from? The electoral politics of tax and spending

The electoral dimension is never far from the forefront of economic and social policy-making. This seminar will focus explicitly on the nature of tax and spending debates in Westminster-style elections and will consider how parties integrate policy proposals into their electoral strategies. It will also explore the role of independent institutions such as the Institute for Fiscal Studies (in the UK) and Parliamentary Budget Offices (in Canada and Australia) in 'costing' and analysing party platforms.

Questions for reflection and discussion:

- What role do tax and spending proposals play in parties' electoral strategies?
- How should we evaluate the contribution which independent policy costings make to the electoral process?
- Does recent experience suggest that voters have become more sceptical about tax and spending promises?

Core seminar readings

- *Peter Sloman, "'Where's the money coming from?' Manifesto costings and the politics of fiscal credibility in UK general elections, 1955-2019', *British Journal of Politics and International Relations*, 23 (2021)
- *Scott Cameron, 'Policy forum: Independent platform costing – balancing the interests of the public and parties', *Canadian Tax Journal*, 68 (2020)
- *Sarah Cameron and Ian McAllister, 'Policies and performance in the 2019 Australian federal election', *Australian Journal of Political Science*, 55 (2020)

Further readings

- Cal Viney and Thomas Poole, 'Independent Fiscal Institutions', in Roger Masterman and Robert Schütze (eds), *The Cambridge Companion to Comparative Constitutional Law* (Cambridge UP, 2019)
- Aled Davies and Peter Sloman, 'Fiscal promises: Tax and spending in British general elections since 1964', in David Thackeray and Richard Toye (eds), *Electoral Pledges in Britain since 1918* (Palgrave Macmillan, 2020)
- Peter Sloman, 'Facing up to the fiscal trilemma: Policy costings and party strategy in Westminster democracies' (unpublished paper, available on Moodle)
- Anna Sanders and Rosalind Shorrocks, 'All in this together? Austerity and the gender-age gap in the 2015 and 2017 British general elections', *British Journal of Politics and International Relations*, 21 (2019)
- Laura Gardiner, *The Shifting Shape of Social Security: Charting the Changing Size and Shape of the British Welfare System* (Resolution Foundation, 2019)
- Craig Berry, 'Austerity: Resurrection? The main parties' positions on fiscal policy and welfare spending at the 2019 general election', *People, Place and Policy*, 13 (2019)
- Harold D. Clarke et al., *Absent Mandate: Strategies and Choices in Canadian Elections* (fourth edition, University of Toronto Press, 2019)
- Susan Delacourt, *Shopping for Votes* (second edition, Douglas & McIntyre, 2016)

- Brooke Jeffrey, *Divided Loyalties: The Liberal Party of Canada, 1984-2008* (University of Toronto Press, 2010)
- Tom Flanagan, *Harper's Team: Behind the Scenes in the Conservative Rise to Power* (McGill-Queen's University Press, 2009)
- Greg Flynn, 'Rethinking policy capacity in Canada: The role of parties and election platforms in government policy-making', *Canadian Public Administration*, 54 (2011)
- Paul Wells, 'The making of a prime minister: Inside Trudeau's epic victory', *Maclean's*, 22 Oct. 2015 (<https://site.macleans.ca/longform/trudeau/index.html>)
- John Geddes et al., 'How Justin Trudeau held on: The story of a gruelling, messy campaign', *Maclean's*, 22 Oct. 2019 (<https://www.macleans.ca/politics/how-justin-trudeau-held-on-the-story-of-a-gruelling-messy-campaign/>)
- Mostafa Askari and Kevin Page, 'Policy forum: Assessing party platforms for fiscal credibility in the 2019 federal election', *Canadian Tax Journal*, 68 (2020)
- Nicholas Reece, 'Making policy and winning votes: Election promises and political strategies in the 2013 campaign', and John Wanna, 'An impecunious election: The significance of fiscal and economic issues', in Carol Johnson and John Wanna (eds), *Abbott's Gambit: The 2013 Australian Federal Election* (ANU Press, 2015)
- Anika Gauja, Marian Sawyer and Marian Simms (eds), *Morrison's Miracle: The 2019 Australian Federal Election* (ANU Press, 2020)
- Anika Gauja, Peter Chen, Jennifer Curtin, and Juliet Pietsch (eds), *Double Disillusion: The 2016 Australian Federal Election* (ANU Press, 2018)

5. Tax reform: A race to the bottom?

This seminar will turn its attention to taxation – one of the most tangible ways in which liberal democratic states impinge on the lives of their citizens. Research from the 1980s and 1990s developed several influential hypotheses about the trajectory of tax policy in an era of globalization and deindustrialization: that tax structures changed more quickly and abruptly in Westminster democracies than in presidential or PR systems; that capital mobility and global competition created a ‘race to the bottom’ in corporate tax (and possibly income tax) rates and revenues; and that those countries which managed to sustain large and generous welfare states (e.g. in continental Europe) often relied on regressive consumption taxes and social security contributions to pay for them. The UK, Canada and Australia offer cogent case studies for testing these arguments. Since the late 1970s, governments in all three countries have shifted the tax burden away from progressive income tax towards consumption taxes, but this process was much more fraught in Canada and Australia than in the UK.

Questions for reflection and discussion:

- Why have governments sought to expand consumption taxes since the 1970s?
- Why were proposals for a GST so controversial in Canada and Australia?
- How should we understand variations in public attitudes to taxation over time?

Core seminar readings

- *Lucy Barnes, ‘The size and shape of government: Preferences over redistributive tax policy’, *Socio-Economic Review*, 13 (2015)
- *Geoffrey Hale, *The Politics of Taxation in Canada* (Broadview Press, 2002), chapter 8
- *Alan Fenna, ‘Governing in good times: Fiscal policy and tax reform in Australia 1996-2006’, *Australian Journal of Political Science*, 42 (2007)
- *Adam Corlett, *The Shifting Shape of UK Tax: Charting the Changing Size and Shape of the UK Tax System* (Resolution Foundation, November 2019)

Further readings

- Sven Steinmo, ‘Political institutions and tax policy in the United States, Sweden, and Britain’, *World Politics*, 41 (1989)
- Martin Daunton, ‘Creating a dynamic society: The tax reforms of the Thatcher government’, in Marc Buggeln, Martin Daunton, and Alexander Nützenadel (eds), *The Political Economy of Public Finance* (Cambridge UP, 2017)
- Jim Tomlinson, ‘The strange survival of “embedded liberalism”: National economic management and globalization in Britain from 1944’, *Twentieth Century British History*, early view (2021)
- Ian McAllister and Clive Bean, ‘The electoral politics of economic reform in Australia: The 1998 election’, *Australian Journal of Political Science*, 35 (2000)
- Jerome Brown, ‘The tax debate, pressure groups and the 1998 federal election’, *Policy, Organisation & Society*, 18 (1999)
- Shaun Wilson, ‘Not my taxes! Explaining tax resistance and its implications for Australia’s welfare state’, *Australian Journal of Political Science*, 41 (2006), 517-35.

- Aaron Major and Josh McCabe, ‘The adversarial politics of fiscal federalism: Tax policy and the Conservative ascendancy in Canada, 1988-2008’, *Social Science History*, 38 (2014)
- Richard M. Bird and Pierre-Pascal Gendron, ‘Sales taxes in Canada: The GST-HST-QST-RST “system”’, *Tax Law Review*, 63 (2010)
- Steffen Ganghof, ‘Tax mixes and the size of the welfare state: Causal mechanisms and policy implications’, *Journal of European Social Policy*, 16 (2006)
- David Gamage and Darien Shanske, ‘Three essays on tax salience: Market salience and political salience’, *Tax Law Review*, 65 (2011)
- Sara Berens and Margarita Gelepithis, ‘Welfare state structure, inequality, and public attitudes towards progressive taxation’, *Socio-Economic Review*, 17/4 (2019)

6. Poverty, inequality, and the welfare state

This penultimate seminar will look at the strategies which governments have employed to tackle poverty and inequality through social benefits and public services. The UK, Canada, and Australia are all widely seen as ‘liberal’ welfare states, and ‘third way’ politicians in these countries have pioneered the use of large-scale in-work benefits to meet poverty-reduction targets; the New Labour government’s approach to ‘welfare to work’ and child poverty, in particular, drew heavily on the Australian Labor Party’s example. Why did centre-left parties move in this direction during the 1990s? What are the strengths and limitations of this redistributive strategy? And how has the politics of the welfare state changed since the 2008 financial crisis?

Questions for reflection and discussion:

- What social, economic, and political trade-offs do governments face in addressing poverty and inequality?
- What are the strengths and weaknesses of ‘redistributive market liberalism’?
- How has the political landscape in which social policy is made changed since the 1990s?

Core seminar readings

- *Peter Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain* (Oxford UP, 2019), chapters 1, 2 and 7
- *Carol Johnson and Fran Tonkiss, ‘The third influence: The Blair government and Australian Labor’, *Policy & Politics*, 30 (2002)
- *Shaun Wilson, ‘The limits of low-tax social democracy? Welfare, tax and fiscal dilemmas for Labor in government’, *Australian Journal of Political Science*, 48 (2013)

Further readings

- Paul Pierson, ‘Coping with permanent austerity: Welfare state restructuring in affluent democracies’, in Paul Pierson (ed.), *The New Politics of the Welfare State* (Oxford UP, 2001)
- Jane Jenson, ‘A new politics for the social investment perspective: Objectives, instruments, and areas of intervention in welfare regimes’, in Giuliano Bonoli and David Natali (eds), *The Politics of the New Welfare State* (Oxford UP, 2012)
- Jim Tomlinson, ‘Distributional politics: The search for equality in Britain since the First World War’, in Pat Hudson and Keith Tribe (eds), *The Contradictions of Capital in the Twenty-First Century* (Agenda Publishing, 2016)
- Martin Rhodes, ‘Desperately seeking a solution: Social democracy, Thatcherism and the “third way” in British welfare’, in Maurizio Ferrera and Martin Rhodes (eds), *Recasting European Welfare States* (Frank Cass, 2000)
- Daniel Wincott, ‘Paradoxes of New Labour social policy: Towards universal child care in Europe’s “most liberal” welfare regime?’ *Social Politics*, 13 (2006)
- Daniel Wincott, ‘Ideas, policy change, and the welfare state’, in Daniel Béland and Robert Henry Cox (eds), *Ideas and Politics in Social Science Research* (Oxford UP, 2010)

- Stuart N. Soroka and Christopher Wlezien, 'Opinion-policy dynamics: Public preferences and public expenditure in the United Kingdom', *British Journal of Political Science*, 35 (2005)
- Christina Beatty and Steve Fothergill, 'The impact on welfare and public finances of job loss in industrial Britain', *Regional Studies, Regional Science*, 4 (2017)
- Daniel Béland, Gregory P. Marchildon and Michael J. Prince, 'Understanding universality within a liberal welfare regime: Universal social programs in Canada', *Social Inclusion*, 8 (2020)
- Joshua McCabe, *The Fiscalization of Social Policy: How Taxpayers Trumped Children in the Fight Against Child Poverty* (Oxford UP, 2018)
- John Myles and Paul Pierson, 'Friedman's revenge: The reform of "liberal" welfare states in Canada and the United States', *Politics & Society*, 25 (1997)
- Adam Stebbing and Ben Spies-Butcher, 'Universal welfare by "other means"? Social tax expenditures and the Australian dual welfare state', *Journal of Social Policy*, 39 (2010)
- Shin-Goo Kang and G. Bingham Powell Jr., 'Representation and policy responsiveness: The median voter, election rules, and redistributive welfare spending', *Journal of Politics*, 72 (2010)

7. Varieties of fiscal federalism

This final seminar will turn to the sub-national dimension of fiscal politics and the implications of different forms of ‘fiscal federalism’. Why do financial relationships between national and sub-national governments take such different forms, and how does this affect party politics and policy-making? What lessons should UK policy-makers draw from the management of federal-provincial relations in Canada and Australia?

Questions for reflection and discussion:

- What are the strengths and weaknesses of the federal or devolved governance arrangements in the UK, Canada, and Australia?
- How does the fiscal relationship between national and sub-national levels shape parties’ electoral and governing strategies?

Core seminar readings

- *Iain McLean, ‘Fiscal federalism in Australia’, *Public Administration*, 82 (2004)
- *Michael Keating and Guy Laforest, ‘Federalism and devolution: The UK and Canada’, in Michael Keating and Guy Laforest (eds), *Constitutional Politics and the Territorial Question in Canada and the United Kingdom* (Palgrave Macmillan, 2018)
- *Aaron Major and Josh McCabe, ‘The adversarial politics of fiscal federalism: Tax policy and the Conservative ascendancy in Canada, 1988-2008’, *Social Science History*, 38 (2014)
- *David Heald, ‘The politics of Scotland’s public finances’, in Michael Keating (ed.), *The Oxford Handbook of Scottish Politics* (Oxford UP, 2020)

Further readings

- Janice MacKinnon, *Minding the Public Purse: The Fiscal Crisis, Political Trade-Offs, and Canada’s Future* (McGill-Queen’s University Press, 2003), Part Three
- Iain McLean, ‘Fiscal Federalism in Canada’, Nuffield College Politics Working Paper 2003-W17 (2003), available online at <https://www.nuffield.ox.ac.uk/Politics/papers/2003/McLean%20Canada.pdf>
- Keith Banting, ‘The three federalisms and change in social policy’, in Herman Bakvis and Grace Skogstad (eds), *Canadian Federalism: Performance, Effectiveness and Legitimacy* (fourth edition, University of Toronto Press, 2020)
- David Bell and François Vaillancourt, ‘Canadian and Scottish fiscal federal arrangements: Taxation and welfare spending’, in Michael Keating and Guy Laforest (eds), *Constitutional Politics and the Territorial Question in Canada and the United Kingdom* (Palgrave Macmillan, 2018)
- Keith Banting and Nicola McEwen, ‘Inequality, redistribution and decentralization in Canada and the United Kingdom’, in Michael Keating and Guy Laforest (eds), *Constitutional Politics and the Territorial Question in Canada and the United Kingdom* (Palgrave Macmillan, 2018)
- Daniel Béland and André Lecours, ‘Fiscal federalism and American exceptionalism: Why is there no federal equalisation system in the United States?’, *Journal of Public Policy*, 34 (2014)

- J.R. Northcote, 'Australia's "talent for bureaucracy" and the atrophy of federalism', in William Coleman (ed.), *Only in Australia* (Oxford UP, 2016)
- Alex Christie and J. Kim Swales, 'The Barnett allocation mechanism: Formula plus influence?', *Regional Studies*, 44 (2010)
- Derek Birrell and Deirdre Heenan, 'The Confidence and Supply Agreement between the Conservative Party and the Democratic Unionist Party: Implications for the Barnett Formula and intergovernmental relations in the UK', *Parliamentary Affairs*, 73 (2020)
- Rowena Crawford, Richard Disney and Polly Simpson, 'Financing local police spending in England and Wales: Fiscal federalism in practice', *Fiscal Studies*, 40 (2019)