# Article information:

Tax structure and economic growth: Evidence from the European Union | Contaduría y Administración
<https://www.elsevier.es/es-revista-contaduria-administracion-87-articulo-tax-structure-economic-growth-evidence-S0186104217300438>

# Article summary:

1. The design of a tax system can impact economic growth, with some studies suggesting that raising consumption taxes while lowering taxes on labor and capital can stimulate growth.

2. The impact of tax burden and structure on economic activity varies for different countries and periods, making it important to consider country-specific factors when designing tax systems.

3. A study focused on the EU-28 member states found that a tax structure based on selective consumption taxes, personal income taxes, and property taxes is more supportive of economic growth.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

The article "Tax structure and economic growth: Evidence from the European Union" provides a brief literature review on the impact of taxation on economic growth. The study focuses on the EU-28 member states for the period 1996-2013 and analyzes the impact of tax structure on economic growth through regression analysis.

The article suggests that selective consumption taxes, taxes on personal income, and property are more supportive of economic growth than corporate and personal income taxes. However, it fails to provide sufficient evidence to support this claim. The article also overlooks other factors that may affect economic growth, such as government spending and budgetary deficits.

Moreover, the article does not present both sides equally as it only focuses on studies that support its claims while ignoring those that contradict them. This one-sided reporting may lead to potential biases in the study's findings.

Additionally, the article lacks exploration of counterarguments or alternative perspectives that could challenge its claims. It also fails to note possible risks associated with shifting tax burdens towards consumption taxes, such as regressive effects on low-income households.

Overall, while the article provides some insights into the relationship between tax structure and economic growth in the EU-28 member states, it falls short in providing a comprehensive analysis of all relevant factors and perspectives.

# Topics for further research:

* Government spending and economic growth
* Budgetary deficits and economic growth
* Regressive effects of consumption taxes
* Alternative perspectives on tax structure and economic growth
* Corporate income taxes and economic growth
* Personal income taxes and economic growth

# Report location:

<https://www.fullpicture.app/item/9f6dc231d9266bd2e2d730cc7a72917c>