Mapping the literature on housing taxation in the UK and other OECD countries

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Key messages:

- Tax-advantaging housing leads to the under-accumulation of productive capital, impacts on housing markets and public finance, and poses questions of resource misallocation, progressivity and inequality. What lessons, relevant to the UK context, could be learned from international experiences?
- This paper maps two strands of literature related to housing taxation: comparative analyses of the UK and other OECD countries (the 'international sample') and analyses of a range of taxes in the UK (the 'UK sample').
- Searches were performed in six academic databases, Google Scholar and six relevant institutional websites.
- About 400 references published since 1980 were examined by title, keywords and abstract and reduced to the two most relevant reference sets of 63 references in the international sample and 71 references in the UK sample.
- This paper noted a spread of references across 54 journals, with a high majority of references being published after 2000.
- The literature focuses on a wide range of taxes applying to different housing tenures, with the conspicuous absence of privately rented housing.
- The majority of references address issues of tax reform and distribution within the UK and US being over-represented compared to other OECD countries.
Introduction

The rise of housing as an asset class, including for owner occupiers, raises many social and policy relevant questions, including those related to housing taxation. If tax-advantaging housing leads to the under-accumulation of productive capital, then this may have an important impact on UK productivity performance but also on the efficiency of housing markets and the state of public finance. Moreover, over-accumulation of housing by some groups could have implications for under-occupation by others raising questions of resource misallocation, progressivity and inequality, the distribution of the existing housing stock and tenure choices.

The CaCHE theme “Housing and the Economy” focuses on some of the above key issues. Within this theme, an evidence review will systematically re-examine and synthesise existing research in relation to the economic impacts and incidence of housing taxation, including the ways in which the UK may learn from the international experience. As a preliminary step to this evidence review, this paper maps the most relevant references published since 1980 in relation to:

- Comparative international analyses related to various forms of housing taxation in the OECD countries, with a particular focus on broader issues of capitalisation, distribution, evaluation, incidence and reform. This strand will be further referred to as “strategy 1” in terms of searching criteria while the pool of references will be referred to as the “international sample”.
- Analyses of a wide but selective range of taxes that apply to housing in the UK, across different tenures, as appropriate, with a particular focus on: Council tax (and related historical/regional forms), mortgage tax relief, Stamp duty, inheritance tax, capital gains tax and imputed rent tax (Schedule A). This strand will be further referred to as “strategy 2” in terms of searching criteria while the pool of references will be referred to as the “UK sample”.

This working paper will also reflect and further develop CaCHE’s methodological approach to “literature mapping” (Serin 2018a, Serin 2018b, Soaita 2018). This is important given the growing size of academic literature, which can no longer be known by consulting a limited number of preferred journals. Our meaning of “literature-mapping” differs, however, from the common understanding of a ‘scoping review’ (Arksey & O’Malley 2005, Hagen-Zanker & Mallett 2013) or ‘mapping review’ (Cooke et al 2012, Erasmus et al 2014, Preece 2018), with the last two being more focused, e.g. through narrower research questions, types of policy
intervention, participants’ characteristics and research methods (Gough et al 2013). In our approach, literature mapping is:

- A time-limited systematic search for the most relevant literature related to a well-defined but still broad academic theme, whose limits are openly set from the start, and
- The analysis of key thematic, temporal and geographical features of this literature.

**Sourcing the literature**

**Database selection**

For the selection of the databases in which searches will be performed, this paper draws on other CaCHE work (Serin 2018, Soaita 2018). Pilot searches were conducted on key databases specialising in social sciences in order to get a feeling for the literature on housing taxation as well as to explore the construction of Boolean strings.¹ Six academic databases were finally selected for this literature mapping:

- ASSIA (Applied Social Sciences Index and Abstracts)
- IBSS (The International Bibliography of the Social Sciences)
- SCOPUS
- ScienceDirect
- SocINDEX
- Web of Science (previously known as Web of Knowledge)

Databases should be seen as both enabling our search for relevant publications as well as limiting boundaries within which searches are performed. In addition to these academic databases, the first 200 Google Scholar entries were checked and previously uncaptured references retrieved (Harkins 2016). Given both the international comparative dimension of ‘strategy 1’ and the particular UK focus of ‘strategy 2’, six relevant institutional websites were explored: The Australian Housing and Urban Research Institute (AHURI), GOV.UK, International Monetary Fund (IMF), Lincoln Land Policy Institute (LLPL), the Organisation for Economic Co-operation and Development (OECD) and World Bank (WB).

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¹ Boolean strings are ways to organise a search using a combination of keywords and Boolean operators (e.g. AND, OR and NOT), to produce more accurate and more relevant results.
Keywords and Boolean strings

In consultation with Professor Kenneth Gibb\(^2\) and Dr Jeffrey Matsu\(^3\), thematic keywords were agreed as per the aims stated in the introduction. These are presented in Table 1 together with the associated Boolean strings.

Following pilot searches, it became clear that the Boolean strings had to be amended and differently combined to suit each database:

- **Strategy 1 (international):** the strings were searched in title, keywords and abstract in SCOPUS, SocINDEX and ScienceDirect; in ‘topic’ for Web of Science; and all but full text in ASSIA and IBSS.

- **Strategy 2 (UK):** given character restrictions in many databases, the set of specific taxes had to be broken down into two separate strings (noted 3 and 4 in Table 1, right panel) and further amendments were necessary to enable searches in ScienceDirect. The fields in which searches were performed were broadly similar to strategy 1.

Google Scholar required a different approach: the exact phrase “housing taxation” was used together with at least one word from “reform evaluation distribution impact evaluation capitalisation capitalization incidence comparative comparison international cross-country multi-country” for strategy 1 and at least one word from “UK Kingdom Britain Scotland Wales” for strategy 2. Please contact the author if you require a more detailed reporting on the exact combination of Boolean strings. For institutional websites, searches were performed by browsing publications in full text since the websites’ search engines generally allowed just one keyword, having no facilities for Boolean searches.

\(^2\) University of Glasgow, Department of Urban Studies.

\(^3\) The Royal Institution of Chartered Surveyors

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4 *Mapping the literature on housing taxation in the UK and other OECD countries*
Table 1 Thematic keywords and Boolean strings

<table>
<thead>
<tr>
<th>Thematic keywords</th>
<th>Thematic keywords</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Housing tax capitalisation</em></td>
<td><em>Capital Gains tax</em></td>
</tr>
<tr>
<td><em>Housing tax distribution (impact)</em></td>
<td><em>Council Tax (Community charge, Domestic rates but also Poll tax)</em></td>
</tr>
<tr>
<td><em>Housing tax evaluation</em></td>
<td><em>Imputed rent (Schedule A)</em></td>
</tr>
<tr>
<td><em>Housing tax incidence</em></td>
<td><em>Inheritance tax (capital transfer tax)</em></td>
</tr>
<tr>
<td><em>Housing tax reform</em></td>
<td><em>Mortgage tax relief (MIRAS)</em></td>
</tr>
</tbody>
</table>

**Table 1** Thematic keywords and Boolean strings

Sample composition

For the international sample (strategy 1), a total number of 250 references were sourced in an EndNote database, of which 78 full text pdf were imported automatically (EndNote’s command “find full text”), representing 31 percent. For the UK sample (strategy 2), 146 references were sourced in a separate EndNote database, of which 49 full text pdf were imported automatically, representing 33 percent. Annex 1 shows the search steps and results in more detail. The different contribution of databases to the retrieval of references can be summarised as follow:
Strategy 1: IBSS (70%), Google Scholar (10%) and the other five\(^4\) between 1 and 8 percent each. Given that IBSS is specialised in international research, its major contribution was unsurprising.

Strategy 2: SCOPUS (30%), IBSS (26%), Google Scholar (10%) and the other five between 3 and 8 percent each.

The relative contribution of databases – hence database relevance for the thematic focus – differ from those in other exercises of literature mapping (Serin 2018, Soaita 2018) with SCOPUS being much less prominent and IBSS being particularly conspicuous in the construction of the international sample.

These samples were slightly adjusted. On the one hand, two references were eliminated for being earlier than 1980.\(^5\) On the other hand, we manually included two out of four key references recommended by our expert team,\(^6\) the other two having been found through the systematic search.\(^7\) The possibility of missing key references should remind the reader that literature mapping does not aim to be exhaustive but only systematic within the limits of selected databases and search strings. For evidence reviews which will be informed by literature mapping, scholars should also consider examining the references of most relevant papers as well as further consulting experts in the field (Preece 2018, Woodhall-Melnik & Dunn 2016).

The two databases were then combined in order to check for duplicates between “strategy 1” and “strategy 2” with the reference source being maintained by means of EndNote groups. Only nine duplicates were found, which validates the fact that the two searching strategies

\(^4\) All references retrieved from institutional websites are here – and in the paragraph below – reported as one source.


have brought two different bodies of literature. Hence, it is recommended to map these literatures separately.

**Coding methodology**

According to the aims of this literature-mapping, a 6-field and a 5-field coding system was developed for the international and the UK sample, respectively. Coding was performed directly in the joined EndNote database by using specific EndNote fields. Details are shown in Table 2.

The codes for the fields ‘type of tax’, ‘thematic focus’ and ‘property type’ were conceived primarily in a top-down approach, with categories created before starting the coding process. However, adjustments had to be made during coding by introducing new categories as required:

- Types of tax initially considered were the thematic keywords listed in Table 1, right panel (e.g. Capital gain tax and Council tax) but during the coding process additional categories had to be included, such as ‘mansion tax’, ‘window tax’.

- Thematic foci initially considered were the thematic keywords listed in Table 1, left panel (e.g. capitalisation and distribution) but again, during the coding process, additional categories had to be included, such as ‘methodology’, ‘perceptions’ and ‘health’.

- Property types initially considered were owner-occupied housing, social rented housing and private rented housing, with further categories being added during the coding process, such as ‘affordable housing’, ‘housing’ (including more than one tenure), ‘property’ (residential and commercial) and ‘land’.

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8 Methodologically, we should not expect the international and the UK samples to be mutually exclusive since we did not use Booleans of exclusivity, e.g. (“incidence”) in one sample and (NOT “incidence”) in the other sample. However, we did search by a completely different set of keywords and only in restricted fields (i.e. title, abstract, keywords), hence this exclusivity effect is still a methodological outcome.

9 While methodologically the two samples were almost mutually exclusive, from a theoretical point of view we do expect thematic overlap, e.g. UK taxes may be discussed in the international sample and international keywords, which are of a more conceptual nature, may be present also in the UK sample. This insight will inform our further thematic coding.
Additionally, the categories ‘various’ and ‘unclear’ were introduced when the reference referred to more than two type of taxes, property types or themes or when any of these were unclear.

Multiple coding was used sparingly except for the field ‘countries’ in the international sample where it was used as required. A system of rating the thematic relevance of references (Soaita 2017) in accordance to the stated aims of this mapping exercise has been also developed. This is detailed in Table 2.

**Table 2 Coding framework**

<table>
<thead>
<tr>
<th>What</th>
<th>Strategy 1 (international sample)</th>
<th>Strategy 2 (UK sample)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of tax</td>
<td>Notes</td>
<td>Notes</td>
</tr>
<tr>
<td>Thematic focus</td>
<td>Research notes</td>
<td>Research notes</td>
</tr>
<tr>
<td>Property type</td>
<td>URL</td>
<td>URL</td>
</tr>
<tr>
<td>Countries</td>
<td>Label</td>
<td>Label</td>
</tr>
<tr>
<td>Number of countries</td>
<td>Accession number</td>
<td>n.a.</td>
</tr>
<tr>
<td>Rating for thematic relevance</td>
<td>Star rating:</td>
<td>Star rating:</td>
</tr>
<tr>
<td></td>
<td>1-star when the case-study is just one OECD country</td>
<td>3-star when housing taxation is used as a proxy/measure to inform a non-taxation focus/research question</td>
</tr>
<tr>
<td></td>
<td>3-star when other countries are compared to the OECD countries</td>
<td>4-star when the focus is on OECD countries but taxation is a small part of the argument (not the main focus)</td>
</tr>
<tr>
<td></td>
<td>4-star when the focus is on OECD countries but taxation is a significant or the main thematic focus</td>
<td>5-star when the reference has an explicit focus or research question on taxation</td>
</tr>
</tbody>
</table>

All references were coded and checked for relevance by examining titles, keywords and abstracts but not by scanning the full text. Key information was on occasion missing, including the abstract, and in those cases manual searches for full text were performed (31 papers were sourced manually). During this process, it was observed that full texts were often unavailable through the university library subscription.
When the thematic fit was not clear, a reference was coded as ‘unclear’ (9 in the international sample and 10 in the UK sample). When there was clear thematic misfit, a reference was coded as ‘irrelevant’ and rejected, which obviously has no connection with the actual quality of the respective reference. As it was observed during the coding process that retention rates were relatively low, a non-systematic recording for thematic misfit within the international sample revealed that references were rejected because of:

- Expected misfit from inaccurate librarian indexing (a few references): the country in focus was not OECD, the article was not in English and the focus was on general historic housing policies.

- Expected thematic misfit (most rejected references), such as the link to either housing or taxation being weak (e.g. reference’s main focus was on anti-discrimination, amalgamation, bedroom position, budgeting, gentrification, health, church/charity tax, corporate responsibility, density bonus, disaster management, economy, elderly, energy market, entrepreneurship, financial services, household size, income tax, philanthropy, planning, poverty, savings/consumption behaviour, segregation, VAT).

- Total thematic misfit (some references), such as articles focusing exclusively on politics, arson, forest, transport, computer industry, corporate responsibility, asylum seekers and social impact investment). This type of misfit was particularly puzzling within the international sample given that the search was conducted on the exact words “housing tax” and “housing taxation”.

Compared to the author’s previous experience (Soaita 2017), the searches carried out on housing taxation seemed to have been less accurate. The author speculates that long Boolean strings may be less accurate, although this has not been reported in review studies. However, databases clearly differ in their accuracy. A case in point may be IBSS database which the author used for the first time in this literature mapping and which was the main source of references within the international sample. An analysis of retention rates will be performed later, including by databases.

Sample reduction

After all references were coded, some reorganisation was undertaken:
• Two papers focusing on UK only from the international sample (coded 1-star for relevance since they focus on one country and not country-comparison) were moved into the UK sample (where they qualify for 5-star relevance).\(^\text{10}\)

• One paper found in both samples (surviving the automatically removal of duplicates) was deleted from the international sample and maintained in the UK sample, which was a straightforward decision based on content.\(^\text{11}\)

• 4 country-comparative papers found in the UK sample were moved to the international sample.\(^\text{12}\)

• 42 papers in the international sample were just one-OECD country case-studies (of coded 1-star thematic relevance). However, given that we purposefully looked for cross-country comparisons through strategy 1 (international sample), these references should be excluded for methodological accuracy: should we have not added the Boolean string on cross-country comparison, altogether different references may have been returned. These 42 references were nonetheless preserved in the EndNote database in the group of ‘irrelevant’ entries, easy to retrieve for future consultation; some of these were classic work in the field, such as reports of housing taxation reform in Australia by Australian Housing and Urban Research Institute (AHURI). This decision significantly decreased the retention rate in the international sample from 42 percent to 25 percent (from 105 to 63 papers). These papers focused on the US \((n=25)\), Australia \((n=3)\), Italy \((n=3)\) and one reference for each of the following countries: Canada, the Czech Republic, France, Germany, the Netherlands, Spain, Switzerland and Sweden.


Table 3 show the initial samples as retrieved; the samples after coding and reorganization; the reduced samples (i.e. references maintained for thematic fit); and the corresponding retention rates calculated as percentage of the maintained references from the reorganised samples. The following mapping analysis will be performed for the international subsample of 63 references and for the UK subsample of 71.

### Table 3. Sample reductions and retention rates.

<table>
<thead>
<tr>
<th></th>
<th>International sample</th>
<th>UK sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initial samples as retrieved</td>
<td>250</td>
<td>146</td>
</tr>
<tr>
<td>Samples after coding and reorganization</td>
<td>249</td>
<td>135</td>
</tr>
<tr>
<td>Reduced samples (references maintained)</td>
<td>63</td>
<td>71</td>
</tr>
<tr>
<td>Retention rate</td>
<td>25%</td>
<td>53%</td>
</tr>
</tbody>
</table>

**Some features of the literature**

**Sample composition by type of reference**

In this and the prior literature mapping (Soaita 2017) no restrictions were set relating to the form of reference type within literature searches. If in the prior exercise a significant number of books and book chapters were returned (29% of the initial sample), these constituted only 5% and 11% in the initial international and UK taxation samples, respectively (and 19% and 8% in the reduced samples, respectively, see also Figure 1). Reports seemed a valuable source of information for this topic, all reports in both samples being maintained (100% retention rate). While articles predominate in both the initial and the reduced samples, they also showed a comparatively low retention rate of only 16 percent in the international sample (but 48 percent in the UK sample).

**Sample composition by publishing timeline**

Figure 2 shows that the majority of references were published after 2000, particularly so in the international sample (84 percent of total). This may be explained first and foremost by the exponential growth of published research outputs in academic fields generally. In relation to the international sample, we can also speculate that global
research networking and greater data transparency and accessibility may contribute to explaining the much higher weight of post-2000 research as compare to the lower, but still significant 66 percent share in the UK sample. Third, it may also reflect the substantive growth in interest in the topic for academic and political and socio-economic reasons.

**Figure 1.** Samples’ composition by type of reference

![Pie chart showing the composition of references in the international and UK samples.](image)

**Figure 2.** Number of references by year of publication

![Bar chart showing the number of references by year in the international and UK samples.](image)

Since 2000: 84% in the international sample and 66% of the UK sample.
Sample composition by academic journals

The international sample was spread across 27 journals. Of these, four journals were represented with two or more articles, totalling one-third of the sample (11 out of 34 article), with a further 23 journals being represented by one article only. The UK sample was spread across 34 journals. Of these, 12 journals were represented by two or more articles, totalling 59 percent of all articles (32 out of 54 articles), with a further 22 journals being represented by one article only.

Interestingly, from the total number of journals across the two samples (n=54), only seven featured articles in both samples (see Figure 3). This high degree of dispersion across journals makes it difficult for any expert to stay informed by casual examination of specific journals and demonstrates the necessity for systematic literature searching to become a standard academic practice.

**Figure 3** Journals with two or more articles in each sample

<table>
<thead>
<tr>
<th>INTERNATIONAL SAMPLE (n=34)</th>
<th>UK SAMPLE (n=57)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal of Housing and the Built Environment (n=3)</td>
<td>Fiscal Studies (n=7)</td>
</tr>
<tr>
<td>Review of Income &amp; Wealth (n=3)</td>
<td>Environment and Planning C (n=3)</td>
</tr>
<tr>
<td>Urban Studies (n=3)</td>
<td>Housing Studies (n=3)</td>
</tr>
<tr>
<td>Journal of Public Economics (n=2)</td>
<td>Policy &amp; Politics (n=3)</td>
</tr>
<tr>
<td>Journal of Housing Economics</td>
<td>BMC Public Health (n=2)</td>
</tr>
<tr>
<td>Journal of Public Economics</td>
<td>Journal of Public Economics (n=2)</td>
</tr>
<tr>
<td>Policy &amp; Politics</td>
<td>Local Government Studies (n=2)</td>
</tr>
<tr>
<td>Public Finance and Management</td>
<td>New Economy (n=2)</td>
</tr>
<tr>
<td>Review of Income &amp; Wealth</td>
<td>Scottish Journal of Political Economy (n=2)</td>
</tr>
<tr>
<td>Urban Studies</td>
<td>The Criminal Law Review (n=2)</td>
</tr>
</tbody>
</table>


Thematic mapping of the literature

As reported in Table 2, this literature mapping focused on coding type of taxes, type of properties, and the main thematic focus of each reference. This has been complemented by a further rating system for thematic relevance. For the international sample, we also recorded the number of countries included in the cross-country comparisons. Furthermore each OECD country included in cross-country comparisons was coded for easy reference retrieval. I will report below on each of these in turn.

Type of tax and type of property

Figures 4 and 5 show the type of tax and the type of property on which a reference has focused. Since multiple coding was allowed but sparingly used, there is a difference between the number of references in the sample and the number of ‘coding instances’. The higher the difference, the more multiple-coding was used. Regarding the type of taxes (Figure 4) this difference is relatively small, primarily because of introduction of the category ‘various’ (e.g. rather than having a reference coded to four type of taxes, it was coded just once). This difference between numbers of references and coding instances is higher in Figure 5, because the code ‘various’ was not introduced simply because types of property were fewer than types of taxes, hence methodologically manageable. For instance, in the rare case when a reference focused on residential and commercial property and land, was coded three times. For methodological accuracy, I indicated both the number of references and the number of ‘coding instances’ but the reader should not be too concerned about the difference between the two.

Figure 4. Types of taxes

Note: MIRAS stands for various forms of mortgage interest tax relief, differently named by countries. LIHTS stands for Low Income Housing Tax Credit (a USA tax).
Figure 4 shows that more than half of references in the international sample compare ‘various’ types of taxes – perhaps unsurprisingly since this is a valuable theoretical approach. Imputed rent and mortgage interest tax relief (by their different country nominations) came on the second and third position of interest. In the UK sample, almost half of all references were concerned with what I have reported here under the heading of ‘Council tax’. This heading contains however several successive or regional taxes (e.g. Domestic rates, Community Charge, Council tax), which were coded separately in the EndNote database and can be retrieved separately if needed. The code ‘various’ was generally used when more than two taxes were discussed.

Figure 5 shows the type of property on focus. Conspicuous by its absence in our samples is a thematic focus on the private rental sector, which was included in our top-down coding framework. In the international sample there were three papers only focusing on private rental housing but they were rejected for their one-country focus (1-star relevance). Again these references can be easily retrieved from the EndNote database. About two thirds of references in both samples were coded ‘housing’, i.e. they looked across tenures. The second most frequent thematic focus was owner-occupied housing, generally perceived by authors as unfairly privileged by various taxation regimes.

**Thematic focus and rating for thematic relevance**

It must be acknowledged from the outset that coding for a reference’s main thematic focus has raised a number of challenges. First, the short timeframe of this exercise has not allowed searching full-text references for conceptual keywords, such as tax capitalisation, distribution, efficiency, evaluation, incidence and reform as conducted by the author in a previous mapping exercise (Soaita 2017). Second, abstracts, keywords and titles were often non-informative, the focus of the reference being unclear. In fact, some references were imported without
Abstracts, in which cases every effort was made to find the missing information. Consequently, the reporting in Figure 6 should be interpreted as indicative. The literature tends to focus on issues of distribution and tax reform. The code ‘distribution’ should be seen as an umbrella, which covers issues of social, ethnic and generational fairness; progressivity, stratification and social policy; wealth distribution and the taxation of iconic building. Comparatively, the themes of incidence and capitalisation of tax appear under-researched.

**Figure 6.** Thematic focus

<table>
<thead>
<tr>
<th>International sample (63 references, 92 coding instances)</th>
<th>UK sample (71 references, 74 coding instances)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incidence</td>
<td>Perceptions</td>
</tr>
<tr>
<td>Capitalisation</td>
<td>Methodology</td>
</tr>
<tr>
<td>Evaluation</td>
<td>Incidence</td>
</tr>
<tr>
<td>Efficiency</td>
<td>Capitalisation</td>
</tr>
<tr>
<td>Methodology</td>
<td>Health</td>
</tr>
<tr>
<td>Reform</td>
<td>Local Government</td>
</tr>
<tr>
<td>Distribution</td>
<td>Law</td>
</tr>
<tr>
<td></td>
<td>Evaluation</td>
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<td></td>
<td>Efficiency</td>
</tr>
<tr>
<td></td>
<td>Distribution</td>
</tr>
<tr>
<td></td>
<td>Reform</td>
</tr>
</tbody>
</table>

**Figure 7.** Representation of OECD countries the international sample

International sample (n=63)
The key thematic foci in the international sample fitted better our top-down coding frame, with only ‘methodology’ (including theoretical issues) being introduced in a more grounded approach. Conversely, the key foci in the UK sample were more diverse covering 25 initial codes. As common in practices of qualitative coding, initial codes were later merged into broader categories. For instance, the following initial codes were merged into ‘efficiency’: house prices (n=2), economy (n=2), empty homes (n=1) and residential mobility (n=1).

Analysing country distributions within cross-country comparisons was obviously only relevant to the international sample. In terms of number of countries compared:

- One report advanced a meta-analysis of 187 countries.\(^{15}\)
- Four references compared between 31 and 42 countries.\(^{16}\)
- Twenty-two references covered between 10 and 25 countries.

Therefore, it can be said that 40 percent of the whole international sample covered an impressive number of countries. The country coverage of seven references was unclear. The remaining 29 references covered from one country (n=3, exceptionally maintained because of their methodological/theoretical focus) to nine countries.

Figure 7 reports on the 35 OECD countries represented across the 63 references. Given necessary multiple coding, the difference between the number of references and all ‘coding instances’ is massive: 63 versus 326, respectively. The most densely represented countries are the UK/(GBR) and US/(USA), a bias observed in some other literature mappings (Serin 2018a, Serin 2018b, Soaita 2018) which is also related to the imputation of English keywords.

Finally, combining the thematic focus and country geography, references were coded for thematic relevance (see Table 2). The international sample (n=63) consists of:

- 47 references coded 5-star for thematic relevance (75 percent of the final sample).
  These references advance multi-country comparisons with taxation being the key

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focus or an important part of the argument. Hence, they are a valuable resource for the further stage of an evidence review aiming to understand what and how the UK can learn from international experiences.

- 14 references coded 4-star for thematic relevance (22 percent of the final sample). Within these, 11 references compared several OECD countries but taxation may be a small part of the argument; and three references focused on one OECD country but made an interesting methodological or theoretical contribution to the topic of taxation.
- 2 references coded 3-star for thematic relevance, which compare other countries to some OECD countries.

The references in international sample are listed in Annex 2 while those for the UK sample are listed in Annex 3. The UK sample (n=71) consists of:

- 50 references coded 5-star for thematic relevance (70 percent of the final sample). These focused directly on questions of taxation and are a valuable resource for the next stage of an evidence review interested in housing taxation in the UK.
- 21 references coded 3-star for thematic relevance (30 percent of the final sample). These references generally make use of different taxes as proxies to inform non-taxation research questions.

Returning to the issue of small retention rates, particularly in the international sample after the elimination of 1-star references (those 42 references focusing on just one country and not on cross-country comparisons), it was interesting to reflect on retention rates by databases. Table 4 shows that it was IBSS database which had particularly low retention rates in the international sample. Conversely SCOPUS had particularly high retention rates in the UK sample. However, this quantitative analysis of retention rates has the obvious drawback of samples being highly different in size. This means that comparing retention rates across a sample of four references (as ASSIA) with a sample of 174 (as IBSS) is problematic as it is calculating retention rates on a sample of two references (Web of Science).
Conclusions

This paper has mapped two strands of literature related to housing taxation. One strand focused on comparative analyses across the UK and other OECD countries, and resulted in a pool of references referred to as the ‘international sample’. The other strand focused on analyses of a range of taxes within the UK, and resulted in a pool of references referred to as the ‘UK sample’.

Searches were performed in six academic databases, Google Scholar and six relevant institutional websites. In total 396 references were perused by title, keywords and abstract in order to record thematic focus and relevance as well as other information of interest, such as type of taxes, type of properties, countries and the number of countries compared. The final or ‘reduced’ international sample consists of 63 references while the final or ‘reduced’ UK sample consists of 71 references.

While we conducted systematic searches of the literature, results were obviously structured by the selected databases, keywords and Boolean strings (Croucher et al 2003). Therefore, these final or ‘reduced’ samples should not be seen as exhaustive but rather as the most relevant entries in the limits set by the aims of this paper.

Overall, this analysis has noted a high dispersion of references across journals, with the high majority of references being published after 2000. It is remarkable that only seven out of the total of 54 journals had entries in both samples. This may be an outcome of journal specialism in cross-country or single-country analyses.

### Table 4. Retention rates by databases

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<th>Database</th>
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Note: references sourced by manual explorations (Google Scholar and institutional websites are obviously not included in the above reporting).
The literature focuses on a vast range of taxes applying to different tenured housing, with the conspicuous absence of privately rented housing. This is a clear academic niche which requires more research. The majority of references addressed issues of tax reform and distribution, suggesting that social and policy scholars were more preoccupied by issues of fairness across tenures and the need to address the unfairness the current tax systems create between tenures, across the socioeconomic spectrum but also across geography, generations and ethnicity. Comparatively, economic ideas of efficiency seem less prominent within the set terms of our searches. As geographical distribution in the international sample, the UK and US were over-represented compared to other OECD countries.

The literature focusing on housing taxation in the UK seems small even though we looked at six very large academic databases as well as Google Scholar and several relevant institutions. Caution is required, however, in that this may be a librarian indexing outcome and unstructured or missing abstracts. In other words studies may have been missed if authors have not signposted the type of taxes or broader conceptual issues they engaged with.

While we faced several methodological challenges, particularly regarding the structural effect induced by selected databases, keywords and Boolean strings as well as the challenge of mapping themes based on simple abstract examining, this exercise has at least to important merits. First, the pool of most important references constitutes a comprehensive base for future evidence reviews. Second, it demonstrates that the skyrocketing, dispersed literature on housing taxation as in many other academic fields, cannot be reviewed without systematic searches.

References


Erasmus E, Orgill M, Schneider H, Gilson L. 2014. Mapping the existing body of health policy implementation research in lower income settings: What is covered and what are the gaps? *Health Policy and Planning*

Hagen-Zanker J, Mallett R. 2013. How to do a rigorous, evidence-focused literature review in international development A Guidance Note

Harkins C. 2016. Public health implications of payday lending, GCPH, Glasgow


Serin B. forthcoming 2018b. Mapping the Housing Supply Literature, UK Collaborative Centre for Housing Evidence

Soaita AM. forthcoming 2018. Mapping the Literature of ‘Policy Transfer’ in Relation to Housing, UK Collaborative Centre for Housing Evidence

Annex 1. Reference retrieval

The construction of the international database

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Annex 3. The international sample

Please note that all references were exported directly from the EndNote database in the form in which they were automatically retrieved, without additional editing by the author.

5-star references (n=47)


André, C. (2010). *A bird's eye view of OECD housing markets* OECD ECONOMICS DEPARTMENT.


4-star references (n=14)


IMF. (2016). TAX POLICY, LEVERAGE AND MACROECONOMIC STABILITY: IMF.


OECD. (2016). Tax relief for access to home ownership.


3-star references (n=2)


Annex 4. The UK sample

5-star references (n=50)


30 Mapping the literature on housing taxation in the UK and other OECD countries


3-star references (n=21)


