

TAXATION, TAX BENEFITS AND COMPETITION DISTORTION IN BRAZIL

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Benefits Tax Competition

**Leon J. H. Bettendorf, Joeri
Gorter, Albert van der Horst**

Benefits Tax Competition:

Benefits of Tax Competition Richard Teather, 2005-12-14 Beginning with a primer on international taxation this IEA monograph shows why the arguments used by governments to prevent tax competition are fallacious It also outlines the threats to tax competition from the EU and OECD and proposes ways in which the UK government should respond to those threats

Foreign Direct Investment and Tax Competition John H. Mutti, 2003 Addresses the nature and extent of the international mobility of foreign direct investment and how tax competition is affecting the structure of national tax systems and how efforts at international coordination of tax policy will affect such changes

The Regulation of Tax Competition Chukwudumogu, Chidozie G., 2021-12-10 This comprehensive book adopts a nuanced yet straightforward approach to analysing the complex phenomenon of international tax competition Using the ongoing international efforts of the Organisation for Economic Co operation and Development OECD and the European Union EU as a basis for its analysis it explores the mixed effects of tax competition and offers an effective approach that takes account of the asymmetrical global context

Who Benefits from Tax Competition in the European Union? Leon J. H. Bettendorf, Joeri Gorter, Albert van der Horst, 2006

Regional Growth, Interstate Tax Competition United States. Advisory Commission on Intergovernmental Relations, 1981

Policy Responses to Tax Competition David R. Agrawal, James M. Poterba, Owen M. Zidar, 2025-10-29 A critical examination of the effects of tax competition Policy Responses to Tax Competition provides an in depth exploration of how jurisdictions design taxes on mobile economic factors Tax competition between jurisdictions that seek to attract businesses and residents presents both opportunities and challenges It can foster government efficiency and provide a counterweight to lobbying for increased spending but it can also result in inefficiently low tax rates and revenue shortfalls as jurisdictions vie for tax bases This volume examines the economic drivers and consequences of tax competition and presents empirical evidence on its effects Divided into three parts the book first reviews existing research on the determinants and consequences of tax competition and related policy initiatives such as development incentives The second section focuses on specific policies such as the Kansas Missouri noncompete pact and international measures like the OECD's Base Erosion and Profit Shifting initiative that are designed to limit tax competition It also considers the economic responses to these policies the distributional impact of competition reducing policies and potential strategic reactions of other governments The final section presents case studies of the effects of various policies including inter municipal cooperation in France and corporate tax equalization in Switzerland Altogether this volume provides new insights into the nature of inter jurisdictional tax competition and the range of potential responses available to jurisdictions at various levels in federal systems

Interjurisdictional Tax and Policy Competition Daphne A. Kenyon, 1991

Global Tax Revolution Chris Edwards, Daniel J. Mitchell, 2008-09-23 This book explores one of the most dynamic and exciting aspects of globalization international tax competition With rising mobility and soaring capital flows individuals and businesses are gaining freedom to

work and invest in nations with lower tax rates That freedom is pressuring governments to cut taxes on income investment and wealth In *Global Tax Revolution* Chris Edwards and Daniel Mitchell chronicle tax reforms around the world in recent decades They describe the dramatic business tax cuts of Ireland the flight of successful people from high tax France and the introduction of simple flat taxes in more than two dozen nations Like other aspects of globalization tax competition is generating intense political opposition Numerous governments and international organizations are fighting to restrict tax cuts Edwards and Mitchell challenge those efforts arguing that tax competition is helping to advance prosperity expand human rights and rein in bloated governments The authors argue that the U S economy can be revitalized by embracing competition and overhauling the federal tax code They discuss how current tax rules suppress wages and investment and describe the tax changes needed for workers and businesses to succeed in the fast paced global economy Rather than idly complaining about jobs and capital moving offshore this book argues that policymakers need to embrace major tax reforms to ensure rising standards of living for Americans in the years ahead

Winning the Tax Wars Brigitte Alepin, Blanca Moreno-Dodson, Louise Otis, 2016-04-24 Over the past few decades the concentration of wealth and property in the hands of a few has been facilitated by tax evasion tax avoidance and above all by tax competition Fortunately a determined move toward international cooperation among tax authorities is gathering its forces to do battle This invaluable book shows how the globalization of trade the digitization of the economy tax competition between sovereign states the erosion of the tax base and the transfer of profits have all revealed the weaknesses of a traditional tax system that has reached its limits and how numerous states and groups of states have joined efforts in creating a new international tax system designed to restore fairness and stability in the levying of taxes worldwide Stemming from a 2016 conference initiated by the Canadian non profit organization TaxCOOP convened by the World Bank and bringing together well known taxation experts from prominent international organizations the book presents outstanding contributions highlighting the impacts of tax competition and viable solutions Among the issues and topics covered are the following electronic commerce and electronic money transfer pricing derivatives and hedge funds protecting tax whistle blowers offshore tax investigations possibility of an international tax court impact of tax competition on developing countries carbon pricing tobacco taxation and effective taxation of the ultra wealthy and their financial capital The chapters include details of country experiences and results in some cases analyzed by key protagonists themselves Collectively the contributions take a giant step toward reinforcing the power of sovereign states in sectors such as the environment education and health As an authoritative guide to increasing the level of transparency and accountability of private and public economic actors and restoring citizens trust in the fairness of our global governance systems this peerless volume will be warmly welcomed by tax lawyers taxation authorities and interested academics worldwide

Redistribution, Income Cum Investment Subsidy Tax Competition and Capital Flight in Growing Economies Günther Rehme, 1995 *The Merits of Tax Competition in a Globalized Economy* David Elkins, 2016

Since the turn of the current century leading transnational organizations and academic scholarship have identified tax competition among countries as one of the scourges of the international tax regime Both the EU and the OECD have warned that tax competition erodes the tax bases of Member States and impedes their ability to provide essential services Commentators have argued that unrestrained competition is driving tax rates on mobile sources of income to or close to zero a process that jeopardizes the very existence of the welfare state exacerbates problems of global poverty and deprives developing countries of funds that they desperately need in order to improve their physical infrastructure and human capital Tax competition is also said to misallocate economic resources by driving investment to where the tax rate is lowest rather than to where the return on investment is highest Most proposals for reform suggest that to one extent or another countries harmonize their tax policies with the aim of mitigating the threat of mutually harmful tax competition One prevalent theme in reform proposals is that countries be prohibited from offering foreign investors a more lenient tax regime than that which applies to their own residents ring fencing The argument is that ring fencing is a predatory form of tax competition that allows foreign investors to benefit from government services for which they do not pay erodes the tax base of other countries and by encouraging other countries to follow suit instigates a race to the bottom to the detriment of all This Article argues that not only is international tax competition inevitable but that free and fair tax competition far from misallocating resources is necessary in order to allocate resources efficiently and to maximize global welfare It argues that limiting tax competition particularly by restricting ring fencing will likely exacerbate problems of global poverty and will lead to a more unequal distribution of wealth Its thesis therefore is that tax reform should encourage rather than discourage international tax competition and that transnational organizations should focus their efforts on improving the competitive atmosphere

Tax Competition with Involuntary Unemployment Yophy Huang,1994 **Capital Mobility, Tax Competition, and Lobbying for Redistributive Capital Taxation** Oliver Lorz,1996 **Causes, Benefits, and Risks of Business Tax Incentives** Alexander Klemm,2009-01-01 This paper provides an updated overview of tax incentives for business investment It begins by noting that tax competition is likely to be a major force driving countries tax reforms and discusses tax incentives as a possible response to this This is complemented by other arguments for and against tax incentives and by an illustrative analysis of different incentives using effective tax rates Findings from the empirical literature on tax incentives are also presented Based on the overview of theoretical and empirical findings the paper then suggests a matrix of criteria to determine the usefulness of different tax incentives depending on a country s circumstances

Tax Competition and the Efficiency of 'benefit-related' Business Taxes Elisabeth Gugl,George R. Zodrow,2015 **Capital Mobility and Tax Competition** Clemens Fuest,Bernd Huber,Jack Mintz,2005 Tax competition and coordination is one of the most pressing issues for tax authorities in modern economies but it is a highly controversial subject Some argue that tax competition is beneficial by forcing governments to impose efficient tax prices on residents for the provision of public services Further some

argue that tax competition is also beneficial by limiting the power of governments to levy taxes Others take a different view in a world without coordinated tax policies governments choose sub optimal levels of public services financed by inefficient taxes that are either too high or too low by ignoring spillovers imposed on other jurisdictions Capital Mobility and Tax Competition draws out the most important issues of uncoordinated tax policy at the international level for cross border transactions The discussion focuses on mobile tax bases specifically in relation to investment and financial transactions The main issue for consideration in this survey is whether taxation of income specifically capital income will survive how border crossing investment is taxed relative to domestic investment and whether welfare gains can be achieved through international tax coordination This survey derives some of the key results on the taxation of international investment in variants of one model of multinational investment Finally the authors emphasize the problem of tax competition and financial arbitrage an issue which is somewhat neglected in the existing survey literature *Capitalism and Democracy* Dennis C. Mueller,2003 Mueller discusses the economic challenges faced as a result of events in the latter third of the 20th century the formation of the European Union the collapse of communism in East Europe and the deregulation and privatization movement that spread from North America to Europe Comparative Fiscal Federalism Reuven Shlomo Avi-Yonah,James R. Hines,Michael Lang,2007 Papers from a conference held at the University of Michigan Law School in October 2005 and sponsored by the Law School the European Union Center and Harvard Law School s Fund for Tax and Fiscal Research Corporate Income Tax Competition in the Caribbean Koffie Ben Nassar,2008 Motivated by the concern that corporate income tax CIT competition may have eroded the tax base this paper calculates average effective tax rates to measure the impact of CIT competition including the widespread use of tax holidays on the tax base for 15 countries in the Caribbean The results not only confirm erosion of the tax base but also show that CIT holidays must be removed for recent tax policy initiatives such as accelerated depreciation loss carry forward provisions and tax harmonization to be effective These findings suggest that the authorities should either avoid granting CIT holidays or rely more on other taxes including consumption taxes such as the value added tax in order to broaden the tax base **National Tax Journal** ,2003

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