



Tax Competition

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Tax Competition:

International Tax Competition Rajiv Biswas, 2002 Many Commonwealth developing countries are potentially affected by the EU and OECD initiatives to regulate international tax competition These articles by experts from Commonwealth countries discuss the concerns of affected nations covering globalisation fiscal sovereignty WTO issues and more *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 **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 Global Tax Revolution Chris R. Edwards, Daniel Mitchell, 2008 Introduction Capital explosion Tax cut revolution Flat tax club Mobile brains and mobile wealth Taxing businesses in the global economy The economics of tax competition The battle for freedom and competition The moral case for tax competition Options for U S policy **Interjurisdictional Tax and Policy Competition** Daphne A. Kenyon, 1991 **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

Tax Competition and Tax Coordination when Countries Differ in Size S. M. Ravi Kanbur, Michael Keen, 1991 Differences in country size exacerbate the inefficiency of tax competition harming both a smaller country and a larger one But different forms of tax cooperation can have very different effects The smaller country would lose from harmonizing tax rates but both would gain from imposing a minimum tax The optimal joint response to freer cross border trade however may be to do absolutely nothing

International Tax Competition Chris Edwards, Veronique de Rugy, 2009 Globalization is knitting separate national economies into a single world economy That is occurring as a result of rising trade and investment flows greater labor mobility and rapid transfers of technology As economic integration increases individuals and businesses gain greater freedom to take advantage of foreign economic opportunities That in turn increases the sensitivity of investment and location decisions to taxation Countries feel pressure to reduce tax rates to avoid driving away their tax bases International tax competition is increasing as capital and labor mobility rises Most industrial countries have pursued tax reforms to ensure that their economies remain attractive for investment The average top personal income tax rate in the major industrial countries of the Organization for Economic Cooperation and Development has fallen 20 percentage points since 1980 The average top corporate income tax rate has fallen 6 percentage points in just the past six years Rising tax competition has caused governments to also adopt defensive rules to prevent residents and businesses from enjoying lower tax rates abroad In the United States such tax rules are hugely complex and affect the ability of U S companies to compete in world markets Other defensive responses to tax competition include proposals to harmonize taxes across countries and to restrict countries from offering tax climates that are too hospitable to foreign investment inflows Those defensive responses to tax competition are a dead end They do nothing to promote economic growth or reform inefficient tax systems A more constructive response to tax competition would be to learn from foreign reforms and adopt pro growth tax policies at home The United States should be a leader but has fallen behind on tax reform For example the United States now has one of the highest corporate tax rates among major nations The chairman of the president's Council of Economic Advisers Glenn Hubbard believes that from an income tax perspective the

United States has become one of the least attractive industrial countries in which to locate the headquarters of a multinational corporation As international capital and labor mobility rises the risks associated with not having an efficient federal tax structure increase This country should respond to rising tax competition by moving toward a low rate consumption based system 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 *Catching Capital* Peter Dietsch,2015-07-01 Tax competition draws into question political economic life as we know it It undermines the fiscal autonomy of states and contributes to rising income inequalities This book develops a normative and institutional framework to regulate tax competition Importantly the author shows that the proposed regulation compromises neither efficiency nor sovereignty **Redistribution, Income Cum Investment Subsidy Tax Competition and Capital Flight in Growing Economies** Günther Rehme,1995

Globalization, Tax Competition and the Future of Tax Systems Mr.Vito Tanzi,1996-12-01 This paper discusses the implications for tax systems of globalization of capital markets and of economies It shows the extent to which particular taxes are affected by the globalization process It speculates on future developments in this area and on tax competition *Tax Competition* Philipp Genschel,2014 This article reviews the social science literature on tax competition in three steps The first step is to look at the baseline model of tax competition on which most of the literature implicitly or explicitly builds The key feature is that governments in a context of open borders will engage in wasteful competition for mobile economic assets and activities through tax reductions The second step is to focus more closely on tax induced cross border mobility Do tax payers actually shift assets and activities across borders in response to differences in taxation The main message of the literature is that the scope for tax arbitrage depends crucially on the legal rules governing the taxation of cross border activities and that the intensity of tax arbitrage varies greatly across different taxes The final step is to analyze government reactions to tax arbitrage Do they engage in competitive tax cutting as predicted by the baseline model The literature discusses various strategies of tax competition and demonstrates that different governments use them to different degrees across different taxes It also shows however that governments increasingly engage in tax cooperation to reign in tax arbitrage and competition While off to a slow start in the 1960s tax cooperation has gained momentum in recent years especially after the financial crisis in 2008 *Winning the Tax Wars* Brigitte Alepin,Blanca Moreno-Dodson,Louise Otis,2018 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 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 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 effective taxation of the ultra wealthy and their financial capital. The chapters include details of country experiences and results.

National Tax Journal ,2003 **Can Lower Tax Rates be Bought?** Robert S. Chirinko, Daniel J. Wilson, 2010. The standard model of strategic tax competition assumes that government policymakers are benevolent acting solely to maximize the utility of the resident in their jurisdiction. But policymakers also may be influenced by the lobbying behavior of business. Business contribution may affect tax competition and enhance or retard the mobility of capital across jurisdictions. The authors work uncovers four key results: 1 They document a direct effect of business contribution on tax policy. 2 The economic value of a business campaign contribution in terms of lower state corporate taxes is nearly 4/3. 3 The slope of the reaction function between tax policy in a given state and the tax policies of its competitive states is negative. 4 Highlights the sensitivity of the empirical results to state effects.

Illustrations

Tax Competition with Evasion Néstor Gandelman, 2000 Tax Notes International ,2003 **International Tax Policy** Tsilly Dagan, 2018. Explains why perfecting rather than curbing interstate competition would make international taxation both more efficient and more just.

Unilateral Measures Against Offshore Tax Evasion Markus Meinzer, 2008-10. Diploma Thesis from the year 2008 in the subject Politics Region Middle and South America grade 1/3. Free University of Berlin language English abstract. The present thesis seeks to contribute to substantial answers to this question. Its subject is a set of regulatory measures taken by the Argentinean Corporate Supervisory Board (Inspección General de Justicia IGJ) between 2003 and 2005. One of their alleged aims is to counteract offshore tax evasion through a ban of the aforementioned shell companies, an approach which is deemed to be unique and novel worldwide. The venture of the IGJ rests on the assumption that the bona fide treatment of the latter's legal person is crucial for cross border tax evasion. Designed as an explorative case study, the thesis central interrogative is about the normative judicial scope and the factual impact of IGJ's policy on offshore tax evasion. Much of the data underlying the answers given henceforth has been collected through a two months field research in Buenos Aires. The structure of the thesis is as follows: The second chapter opens with a brief section of definitions of key terms used thereafter. 2.1 Section two 2.2 seeks to clarify the practical relevance of the subject and to establish and engross its links to two theoretical debates. Thereby the central question and two related hypothesis will be carved out. 2.3 In the following section 2.4 the subject is

circumscribed Epistemological and broad methodological issues are addressed in section 2 5 sources and formal issues are presented in 2 6 The field research and interview methodology are subject of section 2 7 The third chapter is dealing mostly in a descriptive way with the legal context of the IGJ norms 3 1 focuses on institutional and general administrative issues in relation to their implementation 3 2 presents the regulations in question chronologically 3 3 and eventually summarizes the mayor issues relevant for the subsequent analy

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