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Tax Coordination Tax Competition And

Tax Coordination, Tax Cooperation, and Tax Harmonization Tax competition is presented in the academic literature as a game between two (or more) countries that choose simultaneously and non-cooperatively their tax policy, usually their tax rate, on an internationally mobile tax base, usually capital.

Tax Coordination, Tax Competition, and

This paper examines the tax competition literature and attempts to draw out its implications for the debate on corporate tax coordination within the EU. It begins with the early basic tax competition

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model, which derives conditions under which underprovision of public services occurs and tax harmonization unambiguously improves welfare for all states in the union.

Tax Competition and Tax Coordination in the European Union

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The literature on tax competition with free capital mobility cites several reasons why it may yield significantly lower tax rates than tax coordination. With a population that can move from one fiscal jurisdiction to another, the Tiebout paradigm suggests that tax competition among these jurisdictions yields an efficient outcome, so that there are no gains from tax coordination.

Tax competition vs. tax coordination: Revisiting the ...

The underlying general theme is the comparison between tax competition and tax cooperation. This is also a concern within federal tax structures,

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and has received considerable attention in the fiscal federalism literature. Gordon (1983), in particular, provides a general analysis of both non-cooperative and cooperative tax setting within a federal structure

Tax Competition and Tax Coordination - World Bank

Smith, S. (1993), 'Subsidiarity and the coordination of indirect tax rates in the European Community', *Oxford Review of Economic Policy* 9, 67-94. Google Scholar. Sørensen, P.B. (1990), 'Tax harmonization in the European Community: Problems and prospects', *Bank of Finland Discussion Papers No. 3/90*. Google Scholar.

Tax competition, tax coordination and tax harmonization ...

Based on an overview over the theoretical and empirical literature on tax competition, we further ask whether increased tax coordination is necessary to prevent a race to the bottom. We

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show that theoretical predictions on the outcome of tax competition are ambiguous, and the empirical evidence in this regard is inconclusive as well.

Tax Competition and Tax Coordination in the European Union

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Starting with the standard framework, it visits the non-cooperative equilibrium of tax competition, analyses aspects of partial and regional coordination, repeated interaction, stock-flow-effects, agglomeration effects and time consistency issues in dynamic models.

International Tax Competition and Coordination

Section 3 considers potential measures of coordination (such as the adoption of mini- mum tax rates, or coordination among a subset of countries), and Section 4 then takes a broader perspective, addressing a range of issues that are prominent in recent policy debates (including the use of

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special regimes targeted at particular firms or activities and the impact of tax havens and of the policy responses they might induce) and the political economy of tax competition and coordination.

CHAPTER

The Theory of International Tax Competition and Coordination

Tax competition, a form of regulatory competition, exists when governments use reductions in fiscal burdens to encourage the inflow of productive resources or to discourage the exodus of those resources. Often, this means a governmental strategy of attracting foreign direct investment, foreign indirect investment (financial investment), and high value human resources by minimizing the overall ...

Tax competition - Wikipedia

international coordination to address the risk of mutually damaging spillovers from such tax competition. Finally, a separate background document

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develops practical tools and models that can help assess the costs and benefits of tax incentives, which is essential for informed decision making.

OPTIONS FOR LOW INCOME COUNTRIES' EFFECTIVE AND EFFICIENT ...

While the BEPS project tackles some of the most pressing issues regarding corporate tax evasion and avoidance, it only marginally addresses the problem of tax competition. Initiatives on tax coordination between countries only exist at a regional level within the EU and the West African Economic and Monetary Union (WAEMU).

Tax Competition - G20 Insights

Tax competition continues to intensify around the world and there appears to be little appetite at an international level to regulate or control this competition. The long-term trend of falling tax rates on corporate income looks likely to continue. Even countries that previously

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refused

PLATFORM FOR TAX GOOD GOVERNANCE Competitiveness and Tax ...

Single compulsory harmonized tax base in connection with prevailing tax competition in the area of tax rates is the suggested solution in the scope of direct taxation. As the solution in the area...

(PDF) Tax competition and tax harmonization in the ...

mental competition lies in the area of "tax competition." Tax competition occurs when one country⁹ seeks to entice investment within its borders (and possibly enhanced tax revenues) through the expedient of reduced business taxation. ° That is, the competing country tries to make investments within

Competition and Evasion: Another Perspective on ...

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It is shown that tax coordination generally benefits the high-tax country while the low-tax country will gain only if the intensity of tax competition is high in the initial equilibrium or if ...

Tax competition, tax coordination, and e-commerce: Bacache ...

The aim is to make them fair, efficient and growth-friendly. This is important to ensure clarity on the taxes paid by people who move to another EU country, or businesses that invest across borders. This coordination also helps to prevent

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tax evasion and avoidance. Personal income tax by EU country; Company tax by EU country; Cross-border tax ...

Taxation | European Union

The Commission has also taken several steps in order to promote good governance in the tax area, i.e. transparency, exchange of information and fair tax competition, as outlined most recently in its Communication of 28 April 2009 (see the the 28/04/09 Communication on good governance (COM (2009) 201)). This Communication is designed to identify ...

EU Tax Policy Strategy | Taxation and Customs Union

While tax competition has continued to exist in some form, more recently the OECD has attempted to move countries away from tax competition to tax coordination. It has done so through its ongoing Base Erosion and Profit Shifting (BEPS) project.

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