

1. Record Nr.	UNINA9910458368403321
Titolo	Studies in international taxation [[electronic resource] /] / edited by Alberto Giovannini, R. Glenn Hubbard, and Joel Slemrod
Pubbl/distr/stampa	Chicago, : University of Chicago Press, 1993
ISBN	1-281-22350-6 9786611223502 0-226-29703-9
Descrizione fisica	1 online resource (336 p.)
Collana	A National Bureau of Economic Research project report
Altri autori (Persone)	GiovanniniAlberto HubbardR. Glenn SlemrodJoel
Disciplina	336.24/3 336.243
Soggetti	Capital levy Income tax - Foreign income International business enterprises - Taxation Investments, Foreign - Taxation Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and indexes.
Nota di contenuto	Front matter -- National Bureau of Economic Research -- Relation of the Directors to the Work and Publications of the National Bureau of Economic Research -- Contents -- Acknowledgments -- Introduction -- 1. Taxes and the Form of Ownership of Foreign Corporate Equity -- 2. Impacts of Canadian and U.S. Tax Reform on the Financing of Canadian Subsidiaries of U.S. Parents -- 3. The Effects of U.S. Tax Policy on the Income Repatriation Patterns of U. S . Multinational Corporations -- 4. Taxation and Foreign Direct Investment in the United States: A Reconsideration of the Evidence -- 5. On the Sensitivity of R&D to Delicate Tax Changes: The Behavior of U. S. Multinationals in the 1980's -- 6. The Role of Taxes in Location and Sourcing Decisions -- 7. Explaining the Low Taxable Income of Foreign-Controlled Companies in the United States -- 8. Income

Sommario/riassunto

As a united global economy evolves, economists and policymakers are forced to consider whether the current system of taxing income is inconsistent with the trend toward liberalized world financial flows and increased international competition. To help assess existing tax policies and incentives, this volume presents new research on how taxes affect the investment and financing decisions of multinationals today. The contributors examine the effects of taxation on decisions about international financial management, business investment, and international income shifting. They consider the influence of tax rules on dividend policy decisions within multinationals; the extent to which tax incentives affect the level and location of research and development across countries; and the fact that foreign-controlled companies operating in the United States pay lower taxes than do domestically controlled companies. The contributors to this volume are Rosanne Altshuler, Alan J. Auerbach, Neil Bruce, Timothy Goodspeed, Roger H. Gordon, Harry Grubert, Bronwyn H. Hall, David Harris, Kevin Hassett, James R. Hines Jr., Roy D. Hogg, Joosung Jun, Jeffrey K. Mackie-Mason, Jack M. Mintz, Randall Morck, John Mutti, T. Scott Newlon, James M. Poterba, Joel Slemrod, Deborah Swenson, G. Peter Wilson, and Bernard Yeung.

---