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| Autore | King Mervyn A. |
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| Nota di contenuto | Frontmatter -- Contents -- Preface -- Glossary of Notation -- 1. Introduction -- 2. The Theoretical Framework -- 3. The United Kingdom -- 4. Sweden -- 5. West Germany -- 6. The United States -- 7. Comparisons of Effective Tax Rates -- 8. Conclusions -- Appendix A: Standard Input Parameters for All Four Countries -- Appendix B: Effective Tax Rates in Each Combination for Each Country -- Appendix C: Technical Aspects of the Swedish Tax System -- Appendix D: Technical Aspects of the United States Tax System -- References -- Contributors -- Author Index -- Subject Index |
| Sommario/riassunto | Taxation-both corporate and personal-has been held responsible for the low investment and productivity growth rates experienced in the |

West during the last decade. This book, a comparative study of the taxation of income from capital in the United States, the United Kingdom, Sweden, and West Germany, establishes for the first time a common framework for analysis that permits accurate comparison of tax systems.
