

1. Record Nr.	UNINA9910484890303321
Titolo	Taxation of income from domestic and cross-border collective investment : a qualitative and quantitative comparison // Andreas Oestreicher, Markus Hammer, editors
Pubbl/distr/stampa	Heidelberg ; ; New York, : Springer, c2014
ISBN	3-319-00449-2
Descrizione fisica	1 online resource (170 p.)
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Disciplina	336.2 340 340.2 340.9
Soggetti	Taxation Income tax
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 index.
Nota di contenuto	Introduction -- Analysis -- Country summaries.
Sommario/riassunto	The Fund Reporting Cloud® has made tax reporting less complex, but comparing the effective tax treatment of investment funds and their investors in an international environment is still an ambitious task. Against this background, this study examines the tax consequences at fund, asset, and investor level. In geographical terms our comparison covers eleven European countries, the USA, and Japan. Our analysis of the relevant tax provisions, which is of a primarily qualitative nature, is complemented by a quantitative comparison of the tax burden for a model investor investing assets nationally in the form of a collective investment. It will be of interest both for investors seeking tax advantages and for governments to check whether there is a need for tax reforms. It also ties in perfectly with the current evaluations at OECD level in the context of TRACE.