

1. Record Nr.	UNINA9910782995403321
Titolo	International taxation and multinational activity [[electronic resource] /] / edited by James R. Hines Jr
Pubbl/distr/stampa	Chicago, Ill., : University of Chicago Press, c2001
ISBN	1-282-00490-5 9786612004902 0-226-34175-5
Descrizione fisica	1 online resource (285 p.)
Collana	National Bureau of Economic Research Conference Report
Altri autori (Persone)	HinesJames R., Jr., <1958->
Disciplina	336.24/3
Soggetti	Investments, Foreign Investments, Foreign - Taxation
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	Frontmatter -- Contents -- Acknowledgments -- Introduction -- 1. Has U.S. Investment Abroad Become More Sensitive to Tax Rates? -- 2. Tax Sparing and Direct Investment in Developing Countries -- 3. Does Corruption Relieve Foreign Investors of the Burden of Taxes and Capital Controls? -- 4. Transaction Type and the Effect of Taxes on the Distribution of Foreign Direct Investment in the United States -- 5. Tax Planning by Companies and Tax Competition by Governments: Is There Evidence of Changes in Behavior? -- 6. Valuing Deferral: The Effect of Permanently Reinvested Foreign Earnings on Stock Prices -- 7. The Impact of Transfer Pricing on Intrafirm Trade -- 8. International Taxation and the Location of Inventive Activity -- 9. Taxation and the Sources of Growth: Estimates from U.S. Multinational Corporations -- Contributors -- Author Index -- Subject Index
Sommario/riassunto	Because the actions of multinational corporations have a clear and direct effect on the flow of capital throughout the world, how and why these firms behave the way they do is a major issue for national governments and their policymakers. With an unprecedented ability to adjust the scale, character, and location of their global operations, international corporations have become increasingly sensitive to the kind and degree of tax obligations imposed on them by both host and

home countries. Tax rules affect the volume of foreign direct investment, corporate borrowing, transfer pricing, dividend and royalty payments, and research and development. National governments that tax the profits of international firms face important challenges in designing tax policies to attract them. This collection examines the global ramifications of tax policies, offering up-to-date, theoretically innovative, and empirically sound perspectives on a problem of immense significance to future economic growth around the globe.
