

1. Record Nr.	UNINA9910784948303321
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Titolo	The taxation of income from capital : a comparative study of the United States, the United Kingdom, Sweden, and West Germany // editors, Mervyn A. King, Don Fullerton ; country team directors, United Kingdom, Mervyn A. King [et al.] ; collaborating authors, Julian Alworth [et al.]
Pubbl/distr/stampa	Chicago : , : University of Chicago Press, , 1984
ISBN	1-282-64635-4 9786612646355 0-226-43631-4
Descrizione fisica	1 online resource (361 pages)
Collana	A National Bureau of Economic Research monograph
Altri autori (Persone)	KingMervyn A FullertonDon AlworthJulian
Disciplina	336.24/26
Soggetti	Saving and investment - Taxation - United States Saving and investment - Taxation - Great Britain Saving and investment - Taxation - Sweden Saving and investment - Taxation - Germany (West)
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"Institut fur Wirtschaftsforschung [and] Industriens utredningsinstitut."
Nota di bibliografia	Includes bibliographical references (p. 329-335) and index.
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.
