

1. Record Nr.	UNINA9910715634803321
Titolo	Mathews [i.e. Matthews] & Wood and James Hall. Report of the Solicitor of the Treasury, upon the case of Mathews [is.e. Matthews] & Wood and James Hall. December 10, 1840. Read, and laid upon the table
Pubbl/distr/stampa	[Washington, D.C.] : , : [publisher not identified], , 1840
Descrizione fisica	1 online resource (7 pages)
Collana	House document / 26th Congress, 2nd session. House ; ; no. 5 [United States congressional serial set ] ; ; [serial no. 382]
Soggetti	Breach of contract Building materials Claims Customhouses Government contractors Marble Public contracts Cost control Financial statements Legislative materials.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	"Matthews, Charles S." is the version of the name that appears most often in the Congressional Serial Set. Batch processed record: Metadata reviewed, not verified. Some fields updated by batch processes. FDLP item number not assigned.

2. Record Nr.	UNINA9910788231303321
Autore	Piatkowski Marcin
Titolo	Zero Corporate Income Tax in Moldova : : Tax Competition and Its Implications for Eastern Europe / / Marcin Piatkowski, Mariusz Jarmuzek
Pubbl/distr/stampa	Washington, D.C. : , : International Monetary Fund, , 2008
ISBN	1-4623-4973-0 1-4527-8943-6 9786612841545 1-4518-7061-2 1-282-84154-8
Descrizione fisica	1 online resource (33 p.)
Collana	IMF Working Papers IMF working paper ; ; WP/08/203
Altri autori (Persone)	JarmuzekMariusz
Disciplina	336.243
Soggetti	Corporations - Taxation - Moldova Corporations - Taxation - Europe, Eastern Taxation - Moldova Taxation - Europe, Eastern Finance: General Personal Finance -Taxation Public Finance Corporate Taxation Business Taxes and Subsidies Taxation, Subsidies, and Revenue: General National Government Expenditures and Related Policies: General General Financial Markets: General (includes Measurement and Data) Personal Income and Other Nonbusiness Taxes and Subsidies Corporate & business tax Public finance & taxation Finance Corporate income tax Revenue administration Expenditure Competition Personal income tax Corporations Taxation Revenue

Expenditures, Public  
Income tax  
Moldova, Republic of

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.
Nota di contenuto	Contents; I. Introduction; II. Do Countries Compete Over Corporate Taxes?; Figures; 1. CIT Rate in the EU-15 and Eastern Europe; III. What Drives Tax Competition?; 2. GDP and CIT Rates in Europe, 2007; IV. Will the Moldovan Zero CIT Intensify Tax Competition in the Region?; Table; 1. Strategic Interaction in CIT Setting in Eastern Europe, 1995-2006; V. Implications for FDI, Economic Efficiency, Equity, and Welfare; 3. Ratio of US FDI to GDP for Four Groups of Countries; 4. World Bank Doing Business, 2008; 5. Eastern Europe: CIT Rate and Revenue; 6. Statutory and Effective CIT Rates in NMS-8 7. NMS-10: Gross Operating Surplus and Mixed Income8. CIT Revenue Maximizing Rate; 9. Eastern Europe: Average CIT and PIT; 10. Tax Revenue by Source in NMS-10 and CIS; VI. Conclusions; References; Appendix I
Sommario/riassunto	Global economic integration intensified tax competition and raised concerns about the resulting "race to the bottom", which could undermine public investment and social spending. The aim of this paper is to test predictions that (i) there is interdependence in CIT rate setting in Eastern Europe and that (ii) the recent CIT cut in Moldova may intensify tax competition in the region. It finds that there is indeed evidence that during 1995-2006 countries in Eastern Europe strategically responded to changes in CIT rates in the region and that Moldovan zero CIT is likely to encourage further cuts in CIT. The paper also discusses implications of tax competition for Eastern Europe and finds that FDI flows will not be much affected, tax revenues are likely to decline, the shift in the composition in tax revenue may increase economic efficiency, but decrease equity. Tax coordination, while difficult politically, could help stem further decline in corporate taxation, but any gains might be modest and not certain to exceed the costs of tax coordination. Without tax coordination, however, it is unclear what exactly could stop corporate taxes from falling further.