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Contents; I. Introduction; II. Tax Concessions in the ECCU; A. Firm-Level Analysis; Figures; 1. Regional Comparisons: GDP Growth and Tourism Receipts; Tables; 1. Firm Size and Concessions: A Rank Correlation Analysis; B. Purposes of Concessions; III. Revenue Costs of Concessions; 2. Concessions by Purpose; A. Exemptions from Import Duties and Taxes; 3. ECCU: Customs Revenue Losses from Concessions; 2. ECCU: Import-Related Taxes and Revenue Forgone from Concessions; B. Corporate Income Tax Holidays; 3. ECCU: Corporate Income Taxes and Revenue Forgone from Concessions 4. ECCU: Corporate Income Tax CollectionsC. Revenue Collection from Removing Concessions: An Elasticities Approach; IV. Benefits of Incentives: FDI Performance in the ECCU; 5. Revenue Gains from the Removal of Concessions: An Elasticities Approach; 6. FDI Performance Index; 4. FDI/GDP and Tax Concessions; 7. Data for Cross-Country Regression Analysis: Summary Statistics; 5. FDI/GDP and FDI Restrictions Index; 6. FDI/GDP and FDI Incentives Index; 7. FDI/GDP and Statutory Corporate Income Tax Rate; 8. FDI/GDP and Statutory Import-Related Tax Rate 8. Cross-Country Ordinary Least Square Regressions: Dependent Variable Ln (FDI/GDP)V. Policy Alternatives; 9. Cross-Country Ordinary Least Square Regressions: Dependent Variable Ln (FDI per capita); 10. Tax Holidays: An Illustrative Example; 11. Accelerated Depreciation and Loss Carry Forward: An Illustrative Example; VI. Conclusions; Appendices; I. Calculating the Change in Revenue from Removing Import-Related Tax Concessions; II. Constructing Foreign Direct Investment Regime Indices; Appendix Tables; II.1. Government Policies Toward Foreign Direct Investment; References

Sommario/riassunto

Tax concessions have been employed as a central component of the development strategy in the small island states comprising the Eastern Caribbean Currency Union. This paper compares the costs of concessions in terms of revenues forgone with the benefits in terms of increased foreign direct investment. The costs are very large, while the benefits appear to be marginal at best. Forgone tax revenues range between 9½ and 16 percent of GDP per year, whereas total foreign direct investment does not appear to depend on concessions. A

rethinking of the use of concessions in the region is needed urgently.
