1. Record Nr. UNINA9910815217103321 Autore King Mervyn A. **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 1-282-64635-4 **ISBN** 9786612646355 0-226-43631-4 Edizione [1st ed.] 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.