Record Nr. UNINA9910823589203321 The political economy of tax reform / / editors, Takatoshi Ito, Anne O. **Titolo** Krueger Chicago:,: University of Chicago Press,, 1992 Pubbl/distr/stampa **ISBN** 1-281-22362-X 9786611223625 0-226-38700-3 Edizione [1st ed.] Descrizione fisica 1 online resource (362 pages): illustrations Collana NBER-East Asia seminar on economics; ; v. 1 Altri autori (Persone) ItoTakatoshi <1950-> KruegerAnne O Disciplina 336.2/0095 336.20095 Taxation - East Asia Soggetti East Asia Economic policy Congresses 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 Front matter -- National Bureau of Economic Research -- Contents --Preface -- Introduction -- 1. International Interactions between Tax Systems and Capital Flows -- 2. The Role of Taxation in the Development of East Asian Economies -- 3. Japan Tax Reform in Japan -- 4. United States The Political Economy of Tax Reforms and Their Implications for Interdependence: United States -- 5. Korea Tax Reform in Korea -- 6. Taiwan An Appraisal of Business Tax Reform in Taiwan: The Case of Value-Added Taxation -- 7. The Dynamic Efficiency Effect of a Change in the Marginal Capital Income Tax Rate: The Nakasone-Takeshita Tax Reform -- 8. The Role of Tax Policy in Korea's Economic Growth -- 9. Aging of Population, Social Security, and Tax Reform --10. Bequest Taxes and Accumulation of Household Wealth: US-Japan Comparison -- 11. Taxation of Income from Foreign Capital in Korea -- 12. Tax Policy and Foreign Direct Investment in Taiwan --Contributors -- Author Index -- Subject Index The rapid emergence of East Asia as an important geopolitical-Sommario/riassunto

> economic entity has been one of the most visible and striking changes in the international economy in recent years. With that emergence has

come an increased need for understanding the problems of interdependence. As a step toward meeting this need, the National Bureau of Economic Research joined with the Korea Development Institute to sponsor this volume, which focuses on the complexities of tax reform in a global economy. Experts from Taiwan, Korea, the Philippines, Japan, and Thailand, as well as the United States, Canada, and Israel examine the major tax programs of the 1980's and their domestic and international economic effects. The analyses reveal similarities between the United States and countries in East Asia in political constraints on policy making, and taken together they show how growing interdependence interacts with domestic economic and political concerns to affect issues as politically vital as tax reform. Economists, policymakers, and members of the business community will benefit from these studies.