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The most thorough treatment of its subject available, this book introduces and analyses the international tax issues relating to international manufacturing and distribution activities, extending from the tax regime in the country where the manufacturing activities are located, through to regional purchase and sales companies, to the taxation of local country sales companies. The analysis includes the domestic tax laws relating to manufacturing and distribution company profits as well as international tax issues relating to income flows and the payment of dividends. Among the topics and issues analysed in depth are the following: – foreign tax credits; – taxation in the digital economy; – tax incentives; – intellectual property; – group treasury companies; – mergers and acquisitions; – leasing; – derivatives; – controlled foreign corporation provisions; – VAT and customs tariffs; – free trade agreements and customs unions; – transfer pricing; – role of tax treaties; – hedging; – related accounting issues; – deferred tax assets and liabilities; – tax risk management; – supply chain management; – depreciation allowances; and – carry-forward tax losses. The book includes descriptions of 21 country tax systems and ten detailed case studies applying the analysis to specific examples. Detailed up-to-date attention is paid to the OECD Action Plan on Base Erosion and Profit Shifting (BEPS) and other measures against tax avoidance. As a full-scale commentary and analysis of international taxation issues for multinational manufacturing groups – including in-depth consideration of corporate structures, tax treaties, transfer pricing, and current developments – this book is without peer. It will prove of inestimable value to all accountants, lawyers, economists, financial managers, and government officials working in international trade environments. The author is concerned here with the tax treatment of individuals' income from the sole proprietorships and partnerships in manufacturing, finance, trade, agriculture, and professional practice. Attention is paid to the changing relation between the income from sole proprietorship and partnership and the total income of owners. Appendixes contain explanations of figures and concepts. Originally published in 1964. The Princeton Legacy Library uses the latest print-on-demand technology to again make available previously out-of-print books from the distinguished backlist of Princeton University Press. These editions preserve the original texts of these important books while presenting them in durable paperback and hardcover editions. The goal of the Princeton Legacy Library is to vastly increase access to the rich scholarly heritage found in the thousands of books published by Princeton University Press since its founding in 1905. Compilation of papers on problems of income taxation and the effects thereof on capital gains in the USA - covers economic implications, legal aspects of the tax system, fiscal policy, long term pattern of financing of enterprises, the effects of income taxation on labour force supply, etc., and includes statistical tables and information on personal income and investment. References. The IRS Looseleaf regulation system is a compilation of all tax regulations issued by the Service, except those relating to alcohol, tobacco, firearms and tax conventions. Final issue of each volume includes table of cases reported in the volume. The book describes the difficulties of the current international corporate income tax system. It starts by describing its origins and how changes, such as the development of multinational enterprises and digitalization have created fundamental problems, not foreseen at its inception. These include tax competition—as governments try to attract tax bases through low tax rates or incentives, and profit shifting, as companies avoid tax by reporting profits in jurisdictions with lower tax rates. The book then discusses solutions, including both evolutionary changes to the current system and fundamental reform options. It covers both reform efforts already under way, for example under the Inclusive Framework at the OECD, and potential radical reform ideas developed by academics. Examines the undistributed profits tax enacted in 1936 and repealed in 1938. Looks at its effects and drawbacks to provide a more informed approach to the integration of the tax system of the early 1900's. This paper explores how corporate income tax reform can help Japan increase investment and boost potential growth. Using international and Japan-specific empirical estimates of corporate tax elasticities, investment is predicted to expand by around 0.4 percent for each point of rate reduction. International consensus estimates suggest further that between 10 and 30 percent of the static revenue loss could be recovered in the long run through dynamic scoring, although Japan’s offset may be closer to the lower bound. Compensating fiscal measures are necessary in light of Japan’s tight fiscal constraints. The scope for base broadening in the corporate income tax is found to be limited and some forms of base broadening will undo positive investment effects of a rate cut. Alternative revenue sources include higher consumption and property taxes. A gradual approach toward lowering tax rates mitigates windfall gains and reduces short-run revenue costs. An incremental allowance-for-corporate-equity system could boost investment with limited fiscal costs in the short run. A consolidation of all items of a permanent nature published in the weekly Internal revenue bulletin, ISSN 0020-5761, as well as a cumulative list of announcements relating to decisions of the Tax Court. This paper uses a multi-region, forward-looking, DSGE model to estimate the macroeconomic impact of a tax reform that replaces a corporate income tax (CIT) with a destination-based cash-flow tax (DBCFT). Two key channels are at play. The first channel is the shift from an income tax to a cash-flow tax. This channel induces the corporate sector to invest more, boosting long-run potential output, GDP and consumption, but crowding out consumption in the short run as households save to build up the capital stock. The second channel is the shift from a taxable base that comprises domestic and foreign revenues, to one where only domestic revenues enter. This leads to an appreciation of the currency to offset the competitiveness boost afforded by the tax and maintain domestic investment-saving equilibrium. The paper demonstrates that spillover effects from the tax reform are positive in the long run as other countries’ exports benefit from additional investment in the country undertaking the reform and other countries’ domestic demand benefits from improved terms of trade. The paper also shows that there are substantial benefits when all countries undertake the reform. Finally, the paper demonstrates that in the presence of financial frictions, corporate debt declines under the tax reform as firms are no longer able to deduct interest expenses from their profits. In this case, the tax shifting results in an increase in the corporate risk premia, a near-term decline in output, and a smaller long-run increase in GDP. Corporate tax reform is in the air. Competitive pressures from globalization, as well as skyrocketing budget deficits, are forcing lawmakers to rethink how America’s largest businesses are taxed. Some want to close “loopholes.” Others want to end all U.S. tax on foreign profits. Some want to lower rates, while still others want to abolish the corporate tax altogether and replace it with an entirely new system. Unlike many other books on tax policy, Corporate Tax Reform: Taxing Profits in the 21st Century is not selling an idea or approaching the issue from a particular political slant. It boils down the complexity of corporate taxation into simple language so readers can make up their own minds about the future of this controversial tax. For too long, the issue of corporate tax reform has been the exclusive domain of lawyers and economists who devote their entire adult lives to studying the tax. Corporate Tax Reform: Taxing Profits in the 21st Century opens the door on these issues to all concerned citizens by providing a compact guide to the economics and politics of the current debate on corporate tax reform. Provides an overview of the corporate tax and the possibilities for reform Discusses the impact on businesspeople and individual taxpayers Boils down complex tax concepts boiled into simple language Spurs lively discussion of the political issues without political bias Includes a discussion of ideas for revamping taxes for individuals, since the corporate and individual tax codes are interrelated This historical account of the evolution of the corporate income tax in America explains the origins of corporate income tax. Banks shows that political, economic, and social forces transformed it from a sword against evasion of the individual income tax to a shield against government and shareholder interference. Introduction -- Capital explosion -- Tax cut revolution -- Flat tax club -- Mobile brains and mobile wealth -- Taxing businesses in the global economy -- The economics of tax competition -- The battle for freedom and competition -- The moral case for tax competition -- Options for U.S. policy. Volumes for 1934-53 issued in 2 pts.: pt. 1. Individual income tax returns, estate tax returns, gift tax returns (varies); pt. 2. Corporation income tax returns and personal holding company returns. 1954- issued in 4 pts.: Corporation income tax returns; Estate tax returns; Fiduciary income tax returns; Individual income tax returns. The international tax system is in dire need of reform. It allows multinational companies to shift profits to low tax jurisdictions and thus reduce their global effective tax rates. A major international project, launched in 2013, aimed to fix the system, but failed to seriously analyse the fundamental aims and rationales for the taxation of multinationals' profit, and in particular where profit should be taxed. As this project nears its completion, it is becomingincreasingly clear that the fundamental structural weaknesses in the system will remain. This book, produced by a group of economists and lawyers, adopts a different approach and starts from first principles in order to generate an international tax system fit for the 21st century. This approach examines fundamental issues of principle and practice in the taxation of business profit and the allocation of taxing rights over such profit amongst countries, paying attention to the interests and circumstances of advanced and developing countries. Once this conceptual framework is developed, the book evaluates the existing system and potential reform options against it. A number of reform options are considered, ranging from those requiring marginal change to radically different systems. Some options have been discussed widely. Others, particularly Residual Profit Split systems and a Destination Based Cash-Flow Tax, are more innovative and have been developed at some length and in depth for the first time in this book. Their common feature is that they assign taxing rights partly/fully to the location of relatively immobile factors: shareholders or consumers.