

### Comparative Taxation: Why Tax Systems Differ

Although the details of tax law are literally endless—differing not only from jurisdiction to jurisdiction but also from day-to-day—structures and patterns exist across tax systems that can be understood with relative ease. This book, now in an updated new edition, focuses on these essential patterns. It provides an immensely useful introduction to the core common knowledge that any well-informed tax lawyer or policy maker should have about comparative tax law in our times. The busy reader will welcome the compact nature of this work, which is shorter than the first edition and can be read in a weekend if one skips footnotes. The authors elucidate the commonalities and differences across countries in areas including (much of the detail new to the second edition):

- general anti-avoidance rules;
- court decisions striking down tax laws as violating constitutional rules against retroactivity, unequal treatment of equals, confiscation, and undue vagueness;
- statutory interpretation;
- inflation adjustment rules and the allowance for corporate equity;
- value added tax systems;
- concepts such as “tax”, “capital gain”, “tax avoidance”, and “partnership”;
- corporate-shareholder tax systems;
- the relationship between tax and financial accounting;
- taxation of investment income;
- tax authorities’ ability to obtain and process information about taxpayers; and
- systems of appeals from tax assessments.

The information and analysis pull together valuable material which is scattered over a disparate literature, much of it not available in English. Especially considering the dynamic nature of tax law, whose rate of change exceeds that of any other field of law, the authors’ clear identification of the underlying patterns and fundamental structures that all tax systems have in common—as well as where the differences lie—guides the reader and offers resources for further research.

In ‘Global Perspectives on Income Taxation Law’, Avi-Yonah covers basic, corporate and international tax law from a comparative perspective. The book both supplements readings in U.S. tax law courses and serves as a textbook for a comparative tax law class.

The purpose of this book is to compare different solutions adopted by nine industrialized countries to common problems of income tax design. As in other legal domains, comparative study of income taxation can provide fresh perspectives from which to examine a particular national system. Increasing economic globalization also makes understanding foreign tax systems relevant to a growing set of transnational business transactions. Comparative study is, however, notoriously difficult. Full understanding of a foreign tax system may require mastery not only of a foreign language, but also of foreign business and legal cultures. It would be the work of a lifetime for a single individual to achieve that level of understanding of the nine income taxes compared in this volume. Suppose, however, that an international group of tax law professors, each expert in his own national system, were asked to describe how that system resolved specific problems of income tax design with respect to individuals, business organizations, and international transactions. Suppose further that the leaders of the group wove the resulting answers into a single continuous exposition, which was then reviewed and critiqued by a wider group of tax teachers. The resulting text would provide a convenient and comprehensive introduction to foreign approaches to income taxation for teachers, students, policy-makers and practitioners. That is the path followed by Hugh Ault and Brian Arnold and their collaborators in the development of this fascinating book. Henceforth, a reader interested in how other developed countries resolve such structural issues as the taxation of fringe benefits, the effect of unrealized appreciation at death, the classification of business entities, expatriation to avoid taxes, and so on, can turn to this volume for an initial answer. This book should greatly facilitate comparative analysis in teaching and writing about taxation in the US and elsewhere.

A Comparative Analysis of Direct and Indirect Taxes in Developing and Developed Countries

New Zealand Taxes in Comparative Perspective

Taxation and Development - A Comparative Study

A Comparative Study of the Tax Systems of Iowa and the Surrounding States

Tax Systems

Report in a six chapters enumerates the major types of consumption taxes, discusses different ways of calculating VAT, analyses the possible tax effects on major tax policy issues, provides a basic outline of the tax systems of some of the US major foreign competitors (the tax systems reviewed include those of Japan, Canada and the EEC), briefly discusses the major VAT tax bills that have been proposed in the USA, and finally the report offers conclusions and observations.

A robust and sustainable tax system requires good tax administration. This report compares the administrative frameworks, functions, and performances of tax administration bodies in 22 jurisdictions in Asia and the Pacific. The descriptive analysis is based on surveys of tax administration conducted in 2012 and 2013. The surveys attempt to provide internationally comparable data on aspects of the sample jurisdictions’ tax systems and their administration. Tentative conclusions emerge from the descriptive and comparative analysis.

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Why Tax Systems Differ

Comparative Tax Law

Industrial Taxes in Bonneville Area

Global Perspectives on Income Taxation Law

The comparative study of income taxation provides fresh perspectives from which to examine and evaluate a particular national system. Comparative Income Taxation presents a comparative study of different solutions adopted by nine industrialized nations to the common problems of income tax design. In this informative work, a distinguished author examines the treatment of important structural issues such as taxation of fringe benefits, child care deductions, taxation of disputed income, and the classification of business entities in their national systems. The study covers Australia, Canada, France, Germany, Japan, the Netherlands, Sweden, the United Kingdom, and the United States.

Taxation comprises several parts: Part One presents individual country descriptions outlining how each system developed its own set of approaches and principles; Part Two deals with basic income taxation, Part Three covers taxation of business organisations, Part Four addresses international taxation, and Part Five concludes the study with a summary.

Within each part, the subparts and sections outline various structural issues or problems which have arisen in the area under consideration. The author describes the countries’ responses to the problems with a view toward identifying common patterns or approaches and highlighting unique or interesting solutions. This innovative work provides a

introduction to foreign approaches to income taxation for academics, practitioners, and policymakers.

International taxation is a vital issue for a growing number of business and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The International Taxation System provides this understanding by bringing together experts from the most informed countries to have each authored chapters especially for this book. They each provide brief, structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique, very readable, guide to the field. While this text is aimed at masters or advanced undergraduate level students, it will also be of interest to those with a general understanding of the topic. Each chapter introduces a different aspect of the international taxation system, explains the important issues to be understood in each case and provides suggestions for discussion and further reading.

Analysis and comparison of taxation in different countries, looking at what tax systems have in common, how they differ and trying to explain both the similarities and the differences. The first part concerns tax structures. The second part looks at individual taxes or related groups of taxes. The third section deals with some aspects of policy.

Tax Administration 2021 Comparative Information on OECD and other Advanced and Emerging Economies

Hearing Before the Committee on Finance, United States Senate, One Hundred Second Congress, Second Session, July 21, 1992

Comparative Taxation

A Structural Analysis

Convergence, Divergence, and the Future of Tax Law

*Basic features of the tax systems in some European countries, Canada and Japan explained in the view to evaluate the need for reform written by various contributors.*

*Around the world, there are concerns that many tax codes are biased against women, and that contemporary tax reforms tend to increase the incidence of taxation on the poorest women while failing to generate enough revenue to fund the programs needed to improve these women’s lives. Because taxes are the key source of revenue governments themselves raise, understanding the nature and composition of taxation and current tax reform efforts is key to reducing poverty, providing sufficient revenue for public expenditure, and achieving social justice. This is the first book to systematically examine gender and taxation within and across countries at different levels of development. It presents original research on the gender dimensions of personal income taxes, and value-added, excise, and fuel taxes in Argentina, Ghana, India, Mexico, Morocco, South Africa, Uganda and the United Kingdom. This book will be of interest to postgraduates and researchers studying Public Finance, International Economics, Development Studies, Gender Studies, and International Relations, among other disciplines.*

*First published in 1999, this volume aims to add to the existing body of knowledge with regard to application of ad valorem property taxation in various countries. To this end, the present volume has essentially focused on updating, revising and extending the coverage of material included in the earlier book, ‘Comparative Property Tax Systems’. The contributors discuss issues including property tax in Singapore, Ireland, Pakistan, Poland and Cyprus.*

*A Treatise on Comparative Taxation Systems*

*Tax Aspects of Fiscal Federalism*

*The New Zealand’s Tax System*

*Taxation and Gender Equity*

*The Politics of Income Taxation*

An approach to taxation that goes beyond an emphasis on tax rates to consider such aspects as administration, compliance, and remittance. Despite its theoretical elegance, the standard optimal tax model has significant limitations. In this book, Joel Slemrod and Christian Gillitzer argue that tax analysis must move beyond the emphasis on optimal tax rates and bases to consider administration, compliance, and remittance. Slemrod and Gillitzer explore what they term a tax-systems approach, which takes tax evasion seriously; revisits the issue of remittance, or who writes the check to cover tax liability (employer or employee, retailer or consumer); incorporates administrative and compliance costs; recognizes a range of behavioral responses to tax instruments, including tax base breadth and enforcement effort; and acknowledges that tighter enforcement is sometimes a more socially desirable way to raise revenue than an increase in statutory tax rates. Policy makers, Slemrod and Gillitzer argue, would be well advised to recognize the interrelationship of tax rates, bases, enforcement, and administration, and to consider the effects on systems policy.

Tax scholars traditionally emphasize economics and assume that all tax systems can be evaluated in more or less the same way. By applying the insights of anthropology, sociology, and other social sciences, Michael A. Livingston demonstrates that tax systems frequently pursue different values and that the convergence of tax systems is frequently overstated. In T

countries, such as China and India, and specific tax issues, including progressivity, tax avoidance, and the emerging area of environmental taxation. Livingston concludes that the concept of a global tax culture is, in many cases, merely a reflection of Western hegemony, and is unlikely to survive the changes implicit in the rise of non-Western nations and cultures.

Provides an introduction to the study of comparative tax law. The coverage is on many countries and types of taxes, as well as the general legal framework for tax law and tax procedure. Emphasis is on the income tax and, to a lesser extent, value added tax. Focus is on underlying structural differences in legal systems, including constitutional issues, judicial interpretation, and

avoidance doctrines, different approaches to defining income, alternative systems for taxing corporations and shareholders, and problem areas in the VAT (including international services and e-commerce).

2020 Edition

International and Comparative Taxation:Essays in Honour of Klaus Vogel

An Equity Evaluation of the UK and US Tax Systems

Value-added Taxes

Europe, Canada, and Japan

**This report is the ninth edition of the OECD's Tax Administration Series. It provides internationally comparative data on aspects of tax systems and their administration in 59 advanced and emerging economies.**

**This research identifies and quantifies horizontal and vertical inequities resulting from selected owner-occupied housing tax policies through micro-simulation. The simulations are spread sheet constructions underpinned by the respective UK and US tax systems. Within each country-specific simulation case families are established varying with regard to income levels and investment choices. The specific tax policies analysed are the acquisition taxes, property taxes, elements specific to housing affecting income taxes (i.e. mortgage interest relief) and capital gains taxes. In addition to the specific tax policies, the overall tax obligations (the sum of the four specific taxes) are considered. The time frame of the study is a twenty-year period from 1990 through 2009. A recurring theme in the literature is that homeowners ought to be taxed as investors in rental properties to ensure tenure neutrality or, alternatively, taxed as any other investor to ensure tax neutrality. This research considers the corresponding effects on horizontal and vertical equity by modifying the UK and US tax systems for increased levels of neutrality through further micro-simulation analysis. Finally, the respective owner-occupied housing tax policy changes and reforms that occurred within the twenty-year period studied are evaluated in terms of enhancements to or hindrances of horizontal and vertical equity. This is accomplished by simulating sixteen five-year periods within the twenty-year time frame and evaluating horizontal and vertical equity on a within-country and a cross- country basis. What appears to be lacking in the literature is an extensive comparative analysis of the specific owner-occupied housing tax policies and their interrelationship with respect to the complex overall tax system in which they are present. The aim of this research is to contribute to the middle/high range of comparative analytical work. The research is set within a comprehensive theoretical framework and systematically ii compares the two countries' specific tax policies and their overall impact on the respective tax systems. The methodology used is consistent between the two countries, ensuring a robust dual-nation comparison. The US specific tax policies relevant to homeownership and the overall tax system were found to have greater inherent horizontal inequities when compared with the UK tax policies and tax system. Both countries' specific tax systems were found to have varying inherent vertical inequities. The UK homeowner occupiers experience more vertical equity (progressivity) in the acquisition tax system when compared with the US investors. Conversely, the US homeowner occupiers experience more vertical equity (progressivity) in the property tax, income tax and capital gains tax systems. Overall, the US investors experience a more progressive tax system when compared directly with the UK investors. The abolition of the UK Mortgage Interest Relief at Source (MIRAS) resulted in a less progressive income tax system for homeowner occupiers but one that is more horizontally equitable with other investors. The erosion of the benefits realised from the US mortgage interest and real estate tax deductions has resulted in a more vertically and horizontally equitable income tax system for all but the most wealthy. Vertical equity was improved by the adoption of the UK council tax in that it is a less regressive form of property taxation when compared with its predecessor. The recent reforms to the UK stamp duty (land tax) have made the system of acquisition taxation more vertically equitable but have exacerbated the horizontal inequity of the system with respect to other capital investors. The US capital gains tax system as it relates to the homeowner occupier changed significantly with the Tax Reform Act of 1997, resulting in a simpler but less equitable system depending on circumstances. With regard to the equity of the overall tax systems of the two countries, the UK’s progressivity has decreased while the horizontal equity has improved during the twenty-year period, whereas the progressivity of the US system has remained relatively flat with an improvement in horizontal equity. iii The author concludes with a call for the gradual repeal of the mortgage interest relief in the US, a subsidy shown to be extremely vertically inequitable in this study and one that was estimated to cost the exchequer \$79 million in lost tax revenue in 2010 by the US Office for Management and Budget. While a taxable imputed rental income may be theoretically optimal, the well-recognised administrative and compliance issues associated with such tax reform make it untenable. Therefore, the second best option and the one adopted by the UK and most other developed nations, is not to allow a deduction for a cost in generating untaxed income. This research contributes a unique synthesis of methodological techniques to the housing equity literature. The combined analyses of horizontal equity under the classical definition with the chosen structural and distributional techniques in evaluating vertical equity have never been done before. The analysis of the overall tax system comprising four specific tax systems is also original in this area of research and employs the Suits (1977) method for determining overall progressivity. There is an attempt within this research to replicate the results derived from the Suits indices by similarly extending the structural indices, thus testing the transferability of the methodology established by Suits. This is the first attempt to extend the structural indices established decades earlier to researcher’s knowledge. The results from two of the three structural measures are inconsistent with each other and the results from the Suits indices and therefore not believed to be informative. However, the results from the extended Liability Progression of both countries are indeed consistent with the results of Suits indices. This is an interesting research observation and may be indicative of the transferability of the Suits methodology. This area of research continues to be discussed by academics and policymakers given the conflicting underpinning theories and continued fiscal favouritism in many developed countries. This research area has become even more topical in the last few years given the recent financial crisis. The multi-layered, comparative micro-simulation technique employed within this research provides a solid platform from which to appraise conventional wisdom and proposals for future policy with regard to owner-occupied housing taxation and beyond.**

**Comparative Income Taxation A Structural Analysis Fourth Edition Hugh J. Ault, Brian J. Arnold & Graeme S. Cooper**
In complex national income tax systems, structural and design variations from one country to another present major obstacles to the kind of comparative understanding that economic globalization requires. Hence the great significance of this outstanding book, highly acclaimed through three previous editions and now thoroughly updated to encompass the latest changes and trends. In it, leading authorities from eleven of the world’s most important national taxation systems each contribute their particular expertise to a study of specific crucial problems of tax design. In addition to the nine countries covered in previous editions—Australia, Canada, France, Germany, Japan, the Netherlands, Sweden, the United Kingdom and the United States—China and India have now been added to provide the perspective of developing countries. Individually authored country descriptions outline the climate and institutional framework in which each of the eleven national taxation systems’ substantive rules operate. All the country descriptions are analyzed in accordance with a common format to facilitate comparisons of the ways in which the countries’ tax systems are similar and in which they differ. They form the background to an expertly informed comparative analysis focusing on three major areas: basic income taxation, taxation of business organizations and international taxation. Most of the rules especially important for international business and investment are dealt with here, including (among many others) rules on the following: classification of business entities; taxation of corporations and their shareholders; corporate organization and restructuring; taxation of partnerships; residence and source taxation; controlled foreign company rules; restrictions on the deduction of interest; courts dealing with tax matters; and effect of tax treaties. Several new topics—including the classification of employees and independent contractors, the taxation of pensions, patent box regimes, the taxation of

indirect transfers and the tax challenges of the digital economy—have been added. Especially timely are discussions of changes stemming from the G20/OECD Base Erosion and Profit Shifting project. The introduction has also been expanded to include a new section on European Union (EU) law as it affects the tax laws of EU Member States. This new edition of a classic source of information and analysis for students, professors, researchers, tax practitioners and tax policy officials on the different ways that countries design their income tax systems will be widely welcomed by the international tax community.

#### A Comparative Analysis

#### An International Comparative Review

(a Comparative Study of the Tax Systems of Oregon and Washington with Special Reference to Their Application to Industry)

#### International Economic Performance and Comparative Tax Structure

#### Comparative Advantages in Taxation: a Study of the U.S. and Japanese Tax Systems

*Judicial review of taxation in the world's two most economically significant multistate systems, the European Union and the United States, has exposed a remarkable divergence. Although there are important differences between the competences of the two tribunals, the fact remains that the European Court of Justice has been much more aggressive in striking down Member State income tax rules than has the United States Supreme Court in comparable cases. This book - the only full-scale comparative analysis of the tax jurisprudence of the two judicial systems, now in an updated second edition - asks: Why this divergence? And what can the two tribunals learn from each other about adjudicating issues that arise from the interaction of tax regimes in the context of a single market? Among the contributory issues and topics covered are the following: - conceptions of sovereignty and federalism; - discrimination in direct tax matters as an obstacle to a meaningful single market; - allocation of taxation competences; - nonresident versus resident taxation; - double burdens on cross-border economic activity; - retroactive recovery of unlawful state aid in the European Union; - role of competition law; - the revenue interests of states; - levels of corporate taxation; - the OECD Model's nondiscrimination rules; and - the preliminary interpretation mechanism of the Court of Justice. An insightful and penetrating analysis of a topic of material importance to governments, tax policy makers, and tax lawyers on both sides of the Atlantic, this book clearly explains how the Supreme Court and the Court of Justice continue to struggle with the conflict between generally accepted tax principles and the effective prevention of discriminatory treatment of taxpayers. All tax professionals concerned with the interaction of sovereignty, tax assignment, legislation, and judicial decisions in tax law will benefit greatly from its clear-sighted and comprehensive treatment, as well as from its perspectives on the practical implications of each tribunal's decision making.*

#### Comparative TaxationWhy Tax Systems Differ

*The book contains contributions by various authors on property tax systems as implemented in 13 different jurisdictions. Attention is focused on one aspect, namely, the taxation of property to finance local authority expenditure for the provision of local services. Some of the chapters in this book have been revised and updated in "Property tax : an international comparative review" (1999).*

#### Comparative Tax Systems

#### Tax Patterns Around the Globe

#### Institutionalizing the Process of Tax Reform

#### A Comparative Study of the Political Economy of Taxation

#### Owner-occupied Housing Taxation

Essay from the year 2004 in the subject Business economics - Accounting and Taxes, grade: Distinction (83%), The University of Sydney (Faculty of Law), course: Comparative Corporate Taxation, language: English, abstract: This essay briefly describes the main different theoretical approaches (tax systems) designed to alleviate the double burden of corporation tax and shareholder income tax under Part 2. Parts 3- 5 explain how the problem of dividend double taxation was tried to be solved in the heterogeneous tax systems of the Germany, the UK and the US. However, the essay will not cover the different double tax avoiding treaties in force in those countries.

This book compares and contrasts tax systems in developed and developing countries. It addresses; the taxation of incomes, wealth and consumption at the local, national, supranational and international levels; environmental taxes; modern trends in tax admin; and tax reform.

Although the details of tax law are literally endless--differing not only from jurisdiction to jurisdiction but also from day-to-day--structures and patterns exist across tax systems that can be understood with relative ease. This book, now in an updated new edition, focuses on these essential patterns. It provides an immensely useful introduction to the core common knowledge that any well-informed tax lawyer or policy maker should have about comparative tax law in our times. The busy reader will welcome the compact nature of this work, which is shorter than the first edition and can be read in a weekend if one skips footnotes. The authors elucidate the commonalities and differences across countries in areas including (much of the detail new to the second edition): general anti-avoidance rules; court decisions striking down tax laws as violating constitutional rules against retroactivity, unequal treatment of equals, confiscation, and undue vagueness; statutory interpretation; inflation adjustment rules and the allowance for corporate equity; value added tax systems; concepts such as "tax", "capital gain", "tax avoidance", and "partnership"; corporate-shareholder tax systems; the relationship between tax and financial accounting; taxation of investment income; tax authorities' ability to obtain and process information about taxpayers; and systems of appeals from tax assessments. The information and analysis pull together valuable material which is scattered over a disparate literature, much of it not available in English. Especially considering the dynamic nature of tax law, whose rate of change exceeds that of any other field of law, the authors' clear identification of the underlying patterns and fundamental structures that all tax systems have in common--as well as where the differences lie--guides the reader and offers resources for further research.

A Comparative Analysis on Tax Administration in Asia and the Pacific

A Comparative Analysis of the Structure of Tax Systems in Industrial Countries

Comparative Analyses of Direct Tax Systems in Selected Central European Countries

A Comparative Analysis of Tax Administration in Asia and the Pacific

Comparative Information on OECD and other Advanced and Emerging Economies

*Improved tax systems can help countries in Asia and the Pacific generate the resources needed to implement the Sustainable Development Goals. This report provides information on current tax administration practices in the region to help governments identify opportunities to strengthen their tax systems. It analyzes the administrative frameworks, practices, and performance of revenue bodies in 34 economies. The analysis was largely based on survey data gathered by the Asian Development Bank in collaboration with the Organisation for Economic Co-operation and Development and the International Monetary Fund.*

*This volume examines the tax systems of some twenty countries to determine whether their tax laws are used to support growth and development across borders in lower-income and poor countries. Given the critical economic development needs of poorer countries and the importance of stability in these regions to the security of populations throughout the world, the use of a country's tax laws to support investment in the developing world gains crucial significance. This book explores whether international standards promoting the fundamental values of the major tax systems of the world accommodate incentives for these nations. In addition, it analyzes the way in which adoption of principles by higher income nations to protect their own revenue bases has a spill-over effect, impairing the ability of developing countries to sustain their economies. Following an introduction that synthesizes worldwide trends, the volume contains separate chapters for a variety of countries detailing the underlying goals and values of each system and the way in which the decision to employ (or not employ) incentives accommodates those ends. The chapters include reports for: Australia, Belgium, Brazil, Croatia, Czech Republic, France, Hong Kong, Israel, Italy, Japan, the Maldives, the Netherlands, Poland, Portugal, South Africa, Uganda, United Kingdom, United States, and Venezuela. The volume memorializes the work of the General Reporter and National Reporters at the Taxation and Development session of the 19th Congress of the International Academy of Comparative Law held in July, 2014, in Vienna, Austria.*

*Marginal income tax rates in advanced industrial countries have fallen dramatically since the mid-1980s, but levels and progressivity of income taxation continue to differ strongly across countries. This study offers a new perspective on both observations. It blends theoretical inquiry with focused quantitative analysis and in-depth investigation of seven countries: Germany, Australia and New Zealand as well as Denmark, Finland, Norway and Sweden. The Politics of Income Taxation highlights the equity-efficiency tradeoffs that structure the politics of income taxation, and analyses how income taxes are embedded in broader tax systems. It explains the limited but enduring importance of political parties and democratic institutions. Finally, the study paints a nuanced picture of the role of globalisation and thus sheds light on the pros and cons of tax coordination at European and international levels.*

*Comparison of US, UK and German corporate income tax systems with respect to dividend relief*

*Tax Systems of UK and Italy*

*Comparative Fiscal Federalism*

*The International Taxation System*

*Comparative Property Tax Systems*

Compilation of the 16 English language contributions of "Staaten und Steuern (States and Taxes)", the original festschrift to honour Klaus Vogel.

A Comparative Analysis : International Fiscal Association Bilateral Meeting of the UK and Italian Branches, Florence 2001

Comparative Income Taxation

Tax and Culture

Property Tax