



European Commission
Taxation and Customs Union

Taxing Multinational Corporations: Addressing Transfer Pricing and Cross Border Tax Avoidance

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Taxing Multinational Corporations

RM Cervero



Taxing Multinational Corporations:

Taxing Multinational Corporations Martin Feldstein, James R. Hines, Jr., R. Glenn Hubbard, 2007-12-01 In the increasingly global business environment of the 1990s policymakers and executives of multinational corporations must make informed decisions based on a sound knowledge of U S and foreign tax policy Written for a nontechnical audience Taxing Multinational Corporations summarizes the up to the minute research on the structure and effects of tax policies collected in The Effects of Taxation on Multinational Corporations The book covers such practical issues as the impact of tax law on U S competitiveness the volume and location of research and development spending the extent of foreign direct investment and the financial practices of multinational companies In ten succinct chapters the book documents the channels through which tax policy in the United States and abroad affects plant and equipment investments spending on research and development the cost of debt and equity finance and dividend repatriations by United States subsidiaries It also discusses the impact of U S firms outbound foreign investment on domestic and foreign economies Especially useful to nonspecialists is an appendix that summarizes current United States rules for taxing international income

Taxation of Multinational Corporations

Jennifer Blouin, 2012 Taxation of Multinational Corporations aggregates the large body of international tax literature succinctly in one location

Taxing Multinationals Lorraine Eden, 1998-01-01 Eden examines how transfer pricing has been handled in different disciplines including international business economics accounting law and public policy

The Effects of Taxation on Multinational Corporations Martin Feldstein, James R. Hines, Jr., R. Glenn Hubbard, 2007-12-01 The tax rules of the United States and other countries have intended and unintended effects on the operations of multinational corporations influencing everything from the formation and allocation of capital to competitive strategies The growing importance of international business has led economists to reconsider whether current systems of taxing international income are viable in a world of significant capital market integration and global commercial competition In an attempt to quantify the effect of tax policy on international investment choices this volume presents in depth analyses of the interaction of international tax rules and the investment decisions of multinational enterprises Ten papers assess the role played by multinational firms and their investment in the U S economy and the design of international tax rules for multinational investment analyze channels through which international tax rules affect the costs of international business activities and examine ways in which international tax rules affect financing decisions of multinational firms As a group the papers demonstrate that international tax rules have significant effects on firms investment and other financing decisions

State Taxation of Multinational Corporations United States. Advisory Commission on Intergovernmental Relations, 1983

The Taxation of Multinational Corporations Joel Slemrod, 2012-12-06 The six papers in this volume represent state of the art empirical and conceptual research on various aspects of the taxation of multinational corporations They were commissioned for and presented at a conference organized by Price Waterhouse LLP on behalf of the International Tax Policy Forum held in

Washington DC in March 1994 The first four papers were originally published in the May 1995 issue of International Tax and Public Finance The Slemrod paper appeared in the Policy Watch Section of the November 1995 issue of that journal The foregoing papers were subject to the normal refereeing procedures of the journal and the summaries that follow are drawn from there The Leamer paper has not been previously published Altshuler and Mintz examine one aspect of the 1986 U S Tax Reform Act the change in the rules for the allocation of interest expense between domestic U S and foreign source income In the absence of rules a parent with excess credits could reduce U S tax liability by allocating interest expense toward itself thus reducing its taxable domestic income without any compensating increase in either the U S tax due on foreign source income or the foreign tax due which is independent of U S rules

The Breakdown of IRS Tax Enforcement Regarding Multinational Corporations United States. Congress. Senate. Committee on Governmental Affairs, 1993 **New Foundations for Taxing Multinational Corporations** Mihir A. Desai, 2004 In order to suggest new foundations for the taxation of multinational corporations this paper revisits the legislative foundations for much of the international tax regime and distills the lessons of recent economic research The review of the Revenue Act of 1962 suggests that the international provisions that remain today were the result of a political miscalculation were targeted at transient concerns and were expanded well beyond their original scope as the result of administrative complexities Evidence from the 1960s and 1990s is also suggestive of the fact that anti deferral provisions may foster the tax avoidance and tax haven activities that they seek to combat Recent research on the growing role of non income taxes the interactions between tax systems and corporate governance and new welfare benchmarks that arise from viewing FDI as being associated with productivity differences all recommend alternative rules for taxing the activities of U S multinational firms than are currently in place

Multinational Corporations, 1973 **Multinational Enterprises and the Law** Peter Muchlinski, 2021-02-18 **Multinational Enterprises and the Law** is the only comprehensive contemporary and interdisciplinary account of the techniques used to regulate multinational enterprises MNEs at the national regional and multilateral levels In addition it considers the effects of corporate self regulation and the impact of civil society and community groups upon the development of the legal order in this area The book has been thoroughly revised and updated for this third edition making it a definitive reference work for students researchers and practitioners of international economic law business corporate and commercial law development studies and international politics Split into four parts the book first deals with the conceptual basis for MNE regulation It explains the growth of MNEs their business and legal forms and the relationship between them and the effects of a globalized economy and society now increasingly challenged by recently revived nationalist economic policies upon the evolution of regulatory agendas in the field In addition the limits of national and regional jurisdiction over MNE activities are considered a question that arises throughout the specialized areas of regulation covered in the remainder of the book Part II covers the main areas of economic regulation including controls over and the liberalization of entry and establishment tax

company and competition law and the impact of intellectual property rights on technology diffusion and transfer A specialized chapter on the regulation of multinational banks in the wake of the global financial crisis is new to this edition Part III introduces the social dimension of MNE regulation covering labour rights human rights and environmental issues Finally Part IV deals with the contribution of international investment law to MNE regulation and to the control of investment risks covering the main provisions found in international investment agreements their interpretation by international tribunals the process of investor state arbitration and how concerns over these developments are leading to reform proposals

Delve into the emotional tapestry woven by Crafted by in Experience **Taxing Multinational Corporations** . This ebook, available for download in a PDF format (PDF Size: *), is more than just words on a page; it's a journey of connection and profound emotion. Immerse yourself in narratives that tug at your heartstrings. Download now to experience the pulse of each page and let your emotions run wild.

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