



Corporate Tax Shelters in a Global Economy: Why They are a Problem and What We Can Do About it (Paperback)

By Wayne Perry Professor of Taxation Daniel N Shaviro

AEI Press, United States, 2005. Paperback. Book Condition: New. 211 x 137 mm. Language: English . Brand New Book. Tax reform proposals often include alterations to the corporate tax code. There are two main motivations for this. First, taxes that treat consumption as the base require extensive revisions to existing law. Depreciation rules, for example, are often replaced with expensing provisions. Second, it is widely acknowledged that the complexity of our existing tax code encourages aggressive tax management or evasion activities. Reform proposals often seek to make the code simpler and more transparent. Tax reform proposals generated by economists often assume that the legal aspects will miraculously work themselves out - that the reform, if enacted, will work exactly as planned. But can any tax system eliminate costly evasion activity? In this volume, AEI visiting scholar Daniel N. Shaviro explores the causes and costs of tax avoidance and provides a useful guide to the key conceptual issues that must be addressed in order to design a truly effective tax reform. In the first chapter, Shaviro attempts to identify the specific aspects of U.S. tax law that lead to extensive paper pushing in the interest of tax minimization, as well as...



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