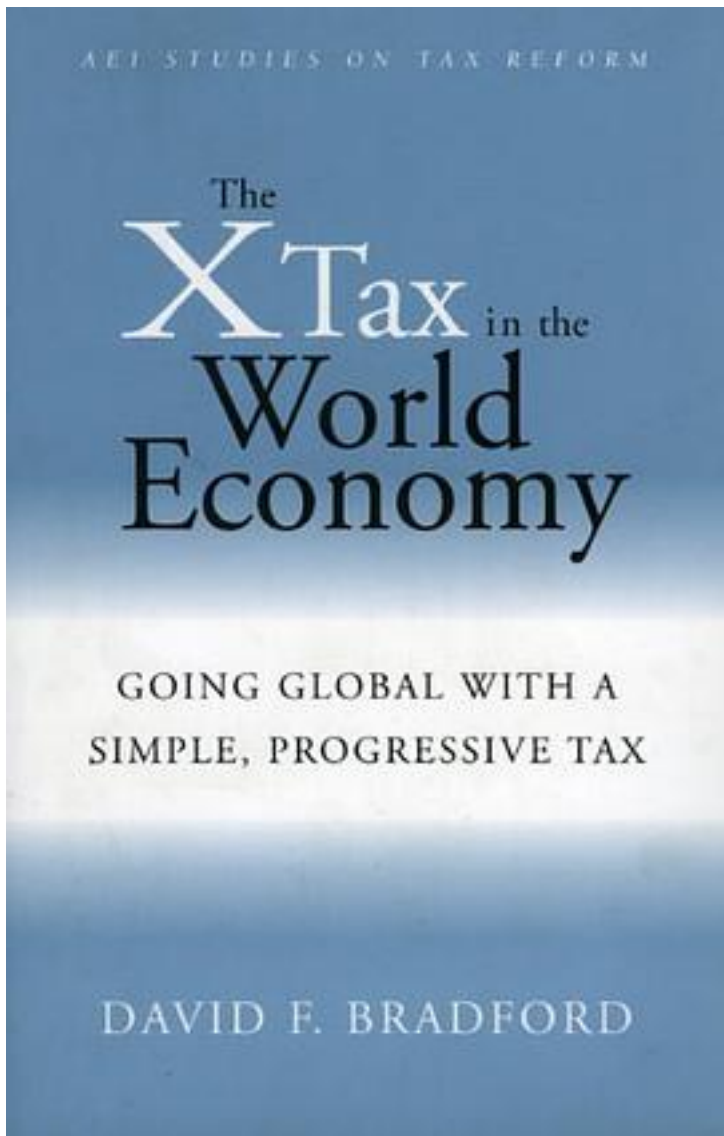


The X Tax in the World Economy



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著者:Bradford, David F.

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This study explores how the tax design called the X tax could alleviate the complexities and avoidance opportunities plaguing the existing U.S. system for taxing international business income. In addition to laying out the general efficiency, equity, and administrative characteristics of an X tax, David F. Bradford considers, in particular, the fundamental choice between two treatments of transborder business transactions: the origin and destination principles. The destination-principle approach sidesteps the need to identify arm's-length terms of transborder transactions between related business entities: the transfer-pricing problem. This problem remains in the origin-principle approach, but this approach presents fewer challenges of monitoring the flow of goods and services across borders; obviates what Bradford calls the tourism problem (whereby people can reduce their taxes by consuming in a low-tax jurisdiction); and, arguably most important, avoids transition effects associated with introduction of the tax and subsequent tax-rate changes that occur in the destination approach. To obtain the positive features without the principal negative feature, Bradford suggests the possibility of special rules for transborder transactions between related parties that would eliminate the transfer-pricing problem in an origin-basis system.

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目录:

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