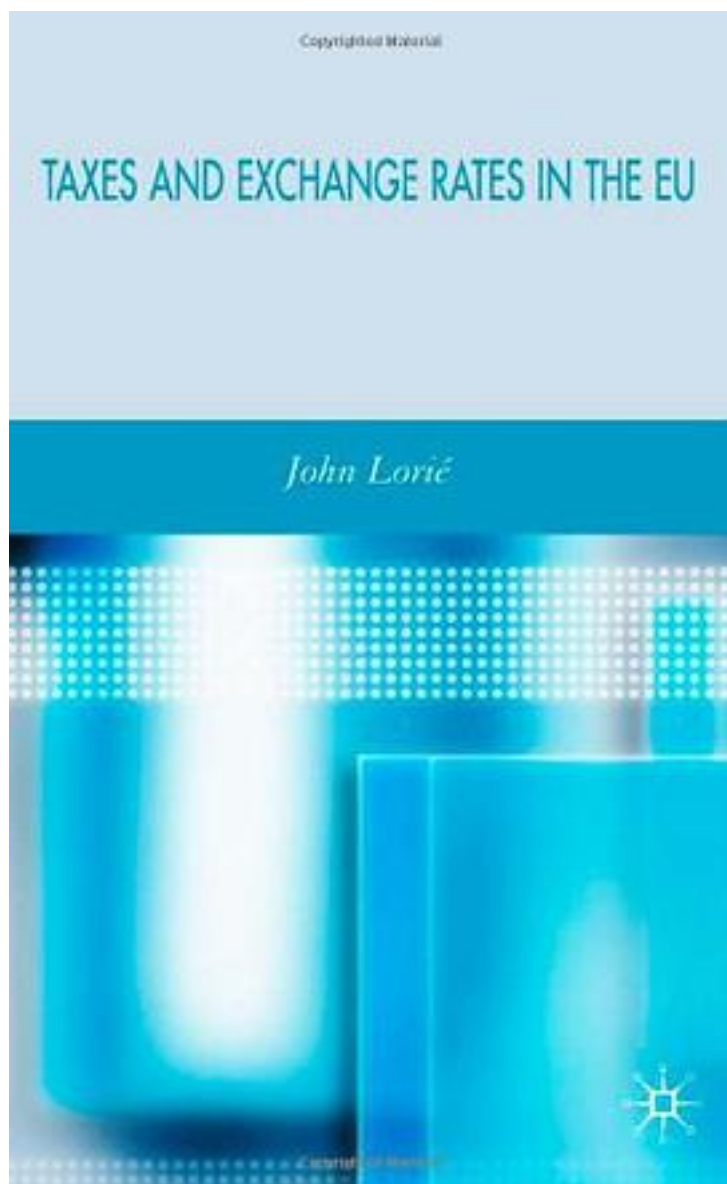


Taxes and Exchange Rates in the EU



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Since the creation of a liberalized financial market mid 1990, much concern exists in the EU about differences in company tax rates, exchange rate changes as well as inflation differentials. These phenomena are supposed to cause significant distortions of the investment flows and thus welfare creation within the EU. As that proposition is shown to have a (too) limited foundation in economic theory, a comprehensive analytical model is built. Its distinguishing feature is the inclusion of the finance decisions of firms; particularly those decisions which have a strong tax component. When the model is applied to the EU, it becomes manifest that the impact of international company tax differences is very limited. Exchange rate changes have an impact and the EMU is therefore indeed a favourable factor. The still not insignificant inflation rate differentials between countries, however, cause effective tax rates differences that cannot be reduced by finance decisions of firms. An active policy in the area of taxation is desirable with close monitoring of the EU tax configuration, rather than harmonization of company taxes.

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