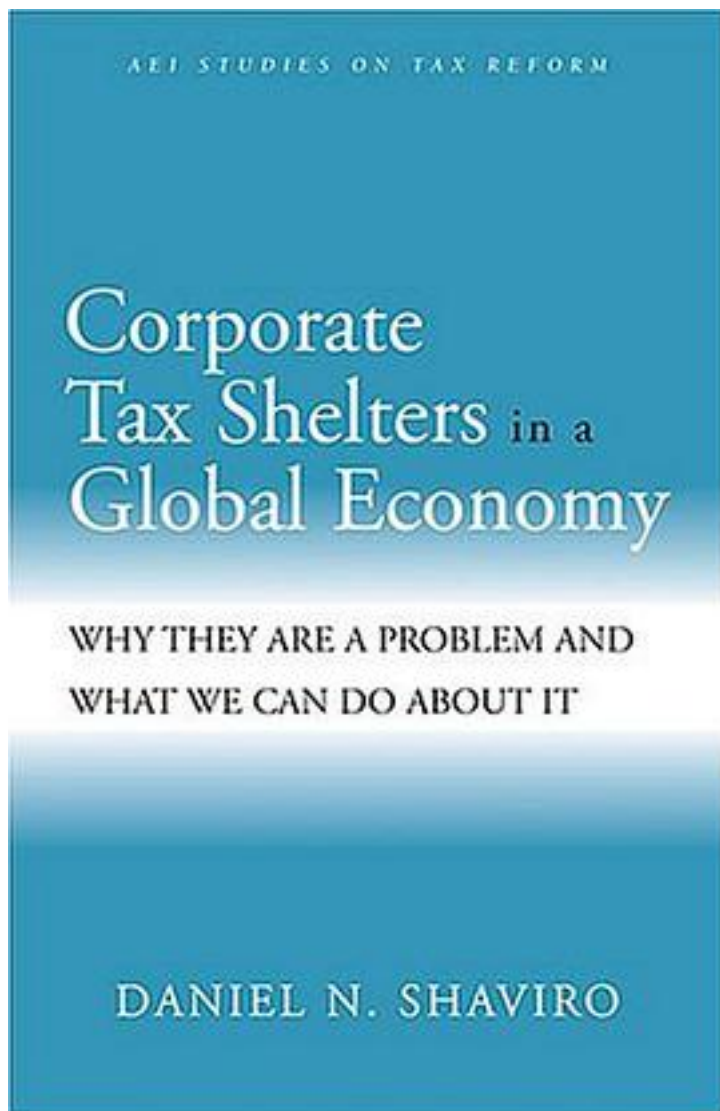


# Corporate Tax Shelters in a Global Economy



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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. Shavero 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, Shavero 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 a metric by which a tax authority can establish whether a particular tax planning action should be considered abusive or wasteful. In the second chapter, Shavero explores tax arbitrages that are common among U.S. multinationals and discusses their economic consequences. Throughout, the author discusses policies that can soften the economic blow from avoidance activities. Any fundamental tax reform will require rules to ensure that taxpayers face the incentives that are intended by reformers. This study is a valuable guide for those who must establish these rules.

作者介绍:

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