Harmony and Dissonance among International Tax Regimes

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Why Is It Important to Know about International Tax Regimes?

- Lawyers
- Business people
- Policy makers
- Scholars
Our Research Program in Comparative International Tax

- Objectives
- Progress to date
- Next steps

Similarities Among Tax Regimes

- Individual and corporate taxes
- Investment taxes
- Consumption taxes
Differences Among Tax Regimes

- Rates
- Combinations of taxes
- Who pays?
- Tax collection and Administration

Economic Results for Different Tax Regimes

- Taxation and economic growth
- Foreign direct investment
- Competitiveness
- International ratings and rankings
Speculation about Underlying Causes and Results

- History and culture
- Political structure and institutions
- Judicial system
- Economic policies

What Have We Learned So Far?

- Similarities among tax regimes
- Differences among tax regimes
- Economic results for different tax regimes
- Speculation about underlying causes and results
Next Steps

- Expand and update tax profile database
- Distribute data
- Formulate causal hypotheses

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