



National
Bureau of
Economic
Research

Taxation in the Global Economy

Edited by
Assaf Razin and
Joel Slemrod

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Taxation in the Global Economy



A National Bureau
of Economic Research
Project Report

Taxation in the Global Economy

Edited by **Assaf Razin and
Joel Slemrod**



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(Resolution adopted October 25, 1926, as revised through September 30, 1974)

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Preface

This volume includes eleven papers that were prepared as part of a research project on International Aspects of Taxation by the National Bureau of Economic Research. The papers examine the role of taxation in cross-border flows of capital and goods, the real and financial decisions of multinational corporations, and the implications of growing economic interdependence for a country's choice of a tax system. These papers were presented at a conference attended by academics, policymakers, and representatives of international organizations. The conference was held in Nassau, the Bahamas on 23–25 February 1989.

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Assaf Razin and Joel Slemrod

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