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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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Contents

Preface	ix
Introduction	1
Assaf Razin and Joel Slemrod	
I. AN OVERVIEW OF THE U.S. SYSTEM OF TAXING INTERNATIONAL TRANSACTIONS	
1. Taxing International Income: An Analysis of the U.S. System and Its Economic Premises	11
Hugh J. Ault and David F. Bradford	
<i>Comment:</i> Daniel J. Frisch	
II. TAXATION AND MULTINATIONALS	
2. U.S. Tax Policy and Direct Investment Abroad	55
Joosung Jun	
<i>Comment:</i> Michael P. Dooley	
3. Tax Effects on Foreign Direct Investment in the United States: Evidence from a Cross-Country Comparison	79
Joel Slemrod	
<i>Comment:</i> David G. Hartman	
4. Multinational Corporations, Transfer Prices, and Taxes: Evidence from the U.S. Petroleum Industry	123
Jean-Thomas Bernard and Robert J. Weiner	
<i>Comment:</i> Lorraine Eden	

- 5. Coming Home to America: Dividend Repatriations by U.S. Multinationals** 161
James R. Hines, Jr., and R. Glenn Hubbard
Comment: Mark A. Wolfson

III. THE EFFECT OF TAXATION ON TRADE AND CAPITAL FLOWS

- 6. International Spillovers of Taxation** 211
Jacob A. Frenkel, Assaf Razin, and Steve Symansky
Comment: Willem H. Buiter
- 7. International Trade Effects of Value-Added Taxation** 263
Martin Feldstein and Paul Krugman
Comment: Avinash Dixit
- 8. Tax Incentives and International Capital Flows: The Case of the United States and Japan** 283
A. Lans Bovenberg, Krister Andersson, Kenji Aramaki, and Sheetal K. Chand
Comment: Alan J. Auerbach

IV. IMPLICATIONS FOR OPTIMAL TAX POLICY

- 9. Integration of International Capital Markets: The Size of Government and Tax Coordination** 331
Assaf Razin and Efraim Sadka
Comment: Jack M. Mintz
- 10. The Linkage between Domestic Taxes and Border Taxes** 357
Roger H. Gordon and James Levinsohn
Comment: John Whalley
- 11. The Optimal Taxation of Internationally Mobile Capital in an Efficiency Wage Model** 397
John Douglas Wilson
Comment: Lawrence F. Katz
- Contributors 433
Author Index 437
Subject Index 441

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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