

Taxation and knowledge-based capital (Supporting Investment in Knowledge Capital, Growth and Innovation)

Effective tax rate measures of the tax burden on investment in R and D typically focus on the tax treatment of R and D expenditure, including the availability of R and D tax credits or allowances. This chapter reports work on identifying common cross-border tax planning strategies used by MNEs to avoid tax on returns from R and D, and incorporating these strategies in a new effective tax rate (QETR) model analysing effects of domestic and international tax policies on the tax burden on R and D, firm behaviour and tax revenues.

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