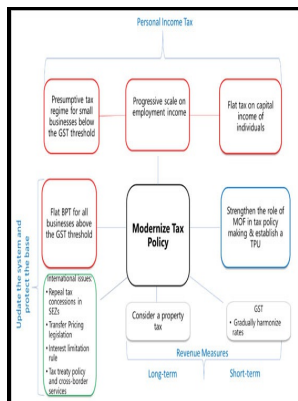


Tax policy in OECD countries - choices and conflicts

IBFD Publications BV - What is the experience of other countries with national retail sales taxes?



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Recent Innovations in Nordic Tax Policy: From the Global Income Tax to the Dual Income Tax

In the short-term, when support is critically needed and when it may not be clear who is impacted the most, targeting can result in under-provision of support. The design of these measures should avoid increasing non-compliance risks. Building up inventories of crucial inputs and components can reduce the vulnerability of GVCs, thus making MNEs more resilient to future disruptions.

Tax Policy

Protecting household income and employment remains essential during containment and mitigation. Many countries have also introduced measures to help companies retain their workers, which proved to be effective policy responses during the 2008-09 recession. For those employees, the employer can request unemployment benefits e.

R&D Tax Subsidies in OECD Countries

These measures are provided mostly for personal income taxes, but in some countries pertain to property taxes. Drops in consumption taxes and in PIT and SSCs could well be larger in this crisis relative to the GFC. Tax administrations should also possess more relevant information e.

What Makes the Personal Income Tax Progressive? A Comparative Analysis for Fifteen OECD Countries

A report by Pamela Sommers, a professional services senior manager with Thomson Reuters, argues that in the U. They can also encourage demand when it lags, and ensure a faster recovery.

What is the experience of other countries with national retail sales taxes?

Tax waivers, particularly targeted at the tourism sector, have been introduced in a few countries e. Research published in 2018 by economist Fabian Gaessler and his coauthors finds a small effect on patent activity, but that patent box legislation does not induce overall invention. Many countries have expanded access to paid sick leave and unemployment benefits Around 30% of OECD and G20 countries have expanded sick

leave benefits.

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