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The Benefits of Tax Competition

By Richard Teather

Institute of Economic Affairs. Hardback. Book Condition: new. BRAND NEW, The Benefits of Tax Competition, Richard Teather, Beginning with a primer on international taxation, this IEA monograph shows why the arguments used by governments to prevent tax competition are fallacious and demonstrates the enormous benefits that can flow from such competition. The activities of so-called tax havens frequently prevent the double or triple taxation of investment returns, and other forms of tax competition prevent governments from exploiting their citizens through high taxes on labour. The author outlines the current threats to tax competition from the EU and OECD and proposes ways in which the UK government should respond to those threats.

Reviews

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