Daniel Zöller

Die Zinsbereinigte Gewinnsteuer (ZGS)

Steuersystematische Entwicklung und ökonomische Analyse eines Reformvorschlags für Deutschland

[Interest-Adjusted Profit Tax. Design and Economic Analysis of an ACE-Based Reform Proposal for Germany.]

2011. XIV, 268 pages. BtrFin 26

ISBN 978-3-16-151076-2
DOI 10.1628/978-3-16-151076-2
eBook PDF 74,00 €

ISBN 978-3-16-150671-0
sewn paper 74,00 €

Published in German.
Political feasibility and international tax competition significantly restrict the scope for tax reforms aiming at production efficiency. The author presents an ACE-based reform proposal labeled »Interest-Adjusted Profit Tax« which is capable of achieving neutrality with respect to financial decisions, investment decisions and the choice of the firm's legal form. The proposal comprises changes in the German (corporate) income tax as well as the local business tax. In an extended neoclassical growth model, the author shows that the proposal fosters economic growth and leads to a socially optimal intertemporal capital allocation in the long run. Contrary to purely consumption-based tax systems, revenue from capital income taxation is strictly positive. Furthermore, the analysis identifies advantages of the Interest-Adjusted Profit Tax compared to two recent dual income tax proposals.

Daniel Zöller Geboren 1979; Studium der Volkswirtschaftslehre in Heidelberg; Wissenschaftlicher Mitarbeiter an der Forschungsstelle »Marktorientiertes Steuersystem« des Alfred-Weber-Instituts für Wirtschaftswissenschaften der Universität Heidelberg; 2010 Promotion; seit 2009 Mitarbeiter bei einer großen Steuerberatungs- und Wirtschaftsprüfungsgesellschaft in Stuttgart.

Mohr Siebeck

Mohr Siebeck GmbH & Co. KG
Postfach 2040
D-72010 Tübingen
info@mohrsiebeck.com
www.mohrsiebeck.com