

Thomas Hemmelgarn

Steuerwettbewerb in Europa

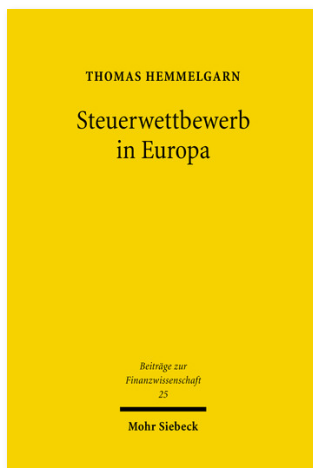
Die Rolle multinationaler Unternehmen und Wirkungen einer Koordination

[Tax Competition in Europe. The Role of Multinational Companies and the Effects of Coordination.]

Published in German.

Thomas Hemmelgarn analyzes the effects of international tax competition and multinational companies in Europe. Three questions are at the heart of the analysis: What is the influence of multinational firms on national corporate tax policies? Do the investments of multinational companies react to tax changes? What would be the impact on revenue resulting from a harmonization of the corporate tax base in Europe for the member countries of the EU? The author uses theoretical and empirical approaches to answer these questions and discusses the consequences for the tax policies of EU member countries as well as the implications for corporate tax coordination in Europe.

Thomas Hemmelgarn Geboren 1974; Studium der Volkswirtschaftslehre an der Universität zu Köln, der Università Bocconi in Mailand und der Pennsylvania State University; 2007 Promotion; Mitarbeiter am Seminar für Finanzwissenschaft in Köln.



2007. XVI, 150 pages. BtrFin 25

ISBN 978-3-16-151075-5

DOI 10.1628/978-3-16-151075-5

eBook PDF 69,00 €

ISBN 978-3-16-149358-4

sewn paper 69,00 €

Order now:

https://www.mohrsiebeck.com/en/book/steuerwettbewerb-in-europa-9783161510755?no_cache=1

order@mohrsiebeck.com

Phone: +49 (0)7071-923-17

Fax: +49 (0)7071-51104