

Catching Capital The Ethics Of Tax Competition

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Catching Capital integrates international fiscal policy and political philosophy in a readable and accessible narrative. We are offered an insightful characterisation of a moral problem – empirically, that states design their fiscal policies to attract, or ‘catch’, foreign capital – and an account of an institutional response thereto – normatively, the design of the international fiscal regime so that states can effectively ‘catch’ their own capital.

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Catching Capital: The Ethics of Tax Competition. Peter Dietsch (ed.) Oxford University Press USA (2015) Authors Peter Dietsch Université de Montréal Abstract Rich people stash away trillions of dollars in tax havens like Switzerland, the Cayman Islands, or Singapore. Multinational corporations shift their profits to low-tax jurisdictions like ...

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Catching Capital: The Ethics of Tax Competition. Published: March 21, 2016. Peter Dietsch, Catching Capital: The Ethics of Tax Competition, Oxford University Press, 2015, 264pp., \$34.95 (hbk), ISBN 9780190251512. Reviewed by Mathias Risse, Harvard University, and Marco Meyer, University of Cambridge/University of Groningen

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capital the ethics of tax competition catching capital the ethics of tax competition sets out to accomplish three main things it seeks to investigate the phenomenon of tax competition and its ethical underpinnings to argue that it is damaging and to offer a useful solution to the issue given the book was published in almost a year ago in august