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NOUVELLES

L'équipe de la Chaire est fière d'annoncer que la déclaration de revenus du Québec sera dorénavant plus simple, grâce à l'une de ses études. En effet, par une lettre en date du 24 août dernier, le ministre du Revenu, M. Lawrence Bergman, a fait savoir au titulaire de la Chaire, Gilles N. Larin, que certaines recommandations contenues dans l'étude intitulée « [Propositions visant à simplifier la déclaration de revenus du Québec pour les particuliers](#) » seront mises en vigueur dans la déclaration de revenus pour l'année 2005, et que d'autres ajustements seront apportés dans la déclaration de 2006. Revenu Québec procédera notamment à l'uniformisation de la terminologie de certains termes de la déclaration de revenus du Québec avec celle du fédéral. Le ministre Bergman concluait sa lettre ainsi : « Je vous remercie d'avoir soumis ces propositions qui permettront à Revenu Québec de simplifier la vie aux contribuables québécois. »

CANADA

MINISTÈRE DES FINANCES DU QUÉBEC

« Hausse du prix des hydrocarbures : impact sur les équilibres financiers du Québec », *Études économiques, fiscales et budgétaires*, vol. 1, n° 2, 17 août 2005, 6 pages.

http://www.finances.gouv.qc.ca/fr/documents/pdf/eefb_vol1_no2.pdf

Le gouvernement ne bénéficie pas de la flambée des prix du pétrole : l'impact global sur les finances publiques est négatif.

■ Cette étude évalue l'impact d'une hausse du prix des hydrocarbures sur les équilibres financiers du gouvernement du Québec. Elle présente d'abord une perspective des marchés des hydrocarbures au Québec. Elle décrit ensuite la méthodologie d'évaluation retenue et présente l'ampleur du choc de prix sur les revenus et les dépenses du gouvernement. L'étude conclut qu'une hausse de 0,05\$ du prix des hydrocarbures aurait fait perdre au gouvernement du Québec près de 22 millions de dollars en 2004. En effet, l'augmentation des recettes provenant de la TVQ est plus que compensée par l'augmentation des dépenses en matière de carburant de chauffage et par la réduction des revenus de la taxe spécifique sur les carburants. La hausse des prix

des hydrocarbures pourrait également compromettre la croissance de l'activité économique et affecter les autres sources de revenus du gouvernement.

MINISTÈRE DES FINANCES DU CANADA

« Questions fiscales et autres liées aux entités intermédiaires cotées en bourse (fiducies de revenu et sociétés de personnes en commandite) », Document de consultation, 8 septembre 2005, 46 pages.

http://www.fin.gc.ca/activty/pubs/flwthruent_f.pdf

Un document de consultation et d'information concernant les fiducies de revenu et autres entités intermédiaires, et leur impact sur les revenus fiscaux et l'efficacité économique.

■ Au cours des 10 dernières années, les entités intermédiaires (qui englobent les fiducies de revenu et les sociétés de personnes en commandite) sont devenues des véhicules de placement de plus en plus populaires. Cette croissance s'est fortement accélérée depuis 2000, et la tendance semble vouloir se maintenir. Dans le cadre du Budget de 2005, le gouvernement du Canada a annoncé qu'il consulterait les intervenants au sujet des questions fiscales liées aux fiducies de revenu d'entreprise et aux autres entités intermédiaires. La publication du présent document par le ministère des Finances Canada donne le coup d'envoi à ces consultations. Ce document fournit des renseignements de base sur les entités intermédiaires, les questions d'efficacité économique, une comparaison internationale et une estimation de l'impact des entités intermédiaires sur les revenus fiscaux fédéraux. Il a pour objet d'évaluer les répercussions fiscales et d'efficacité économique des entités intermédiaires pour déterminer si le régime fiscal en place est adéquat ou s'il y a lieu de le modifier. Si l'on détermine qu'il faut modifier le régime fiscal, il faut alors s'interroger sur les approches stratégiques possibles. Sans être exhaustive, la liste des approches stratégiques aux questions soulevées dans ce document comprend : la limitation de la déduction pour frais d'intérêt des entités actives, l'imposition des entités intermédiaires de façon similaire aux sociétés, ou une meilleure intégration des régimes d'impôt sur le revenu des sociétés et des particuliers.

CANADIAN CENTRE FOR POLICY ALTERNATIVES (CCPA)

Neil Brooks, « The Share of Income Tax Paid by the Rich: The Business Press Gives another Lesson on How to Deceive with Statistics », *Behind the Numbers*, vol. 7, no5, 12 octobre 2005, 7 pages.

http://www.policyalternatives.ca/documents/National_Office_Pubs/2005/btn7_5_Tax_Paid_By_the_Rich.pdf

Même si les riches paient une plus grande proportion des impôts sur le revenu que les moins nantis, cela ne veut pas nécessairement dire qu'ils paient trop d'impôts!

■ The business press argues unremittingly that the Canadian tax system is too progressive. Therefore, taxes on the rich must be reduced. In support of this argument, some newspaper columnists and commentators from right-wing think tanks frequently point out that a small percentage of high-income individuals pay a disproportionately large share of the personal income tax and that share has been getting larger. A Statistics Canada study did find that in 2002 the highest-earning 10% of individuals who filed tax returns paid 52.6% of the total federal income taxes. But these figures are both misleading and incomplete in assessing the fairness of the tax system. It is true that the rich pay a larger share of income taxes than the middle class and the poor. That is basically all the Statistics Canada analysis showed. However, for one to determine what share of taxes the rich are paying in order to make a judgment about whether it is too much or too little, the percentage share of the income tax that they pay clearly has to be put in context. In part, the rich pay a larger share of the income tax because the income tax rates are progressive. In part, they pay a larger share because their share of national income is much greater. Moreover, their share would be much lower if a broad measure of income were used that accurately measured ability to pay. Finally, when all taxes are considered, the tax system is just about flat. The progressivity of the income tax simply offsets the regressivity of other taxes. So, by itself, the percentage share of the income tax paid by the rich is almost meaningless in assessing the fairness of the tax system.

INSTITUT C.D. HOWE

Jack M. Mintz, Duanjie Chen, Yvan Guillemette et Finn Poschmann, « The 2005 Tax Competitiveness Report: Unleashing the Canadian Tiger », Commentary, no 216, septembre 2005, 28 pages.

http://www.cdhowe.org/pdf/commentary_216.pdf

Une analyse de la compétitivité fiscale du Canada par rapport aux autres pays de l'OCDE, et des recommandations afin d'améliorer celle-ci.

● While taxes are critical to funding public services, they discourage people from working and saving and businesses from investing in capital. The most competitive tax system is efficient, fair and simple, doing the least harm to the Canadian economy. This is accomplished by keeping tax rates low and bases broad so that the tax system distorts least the decisions made by Canadians in their pursuit of opportunities to raise their standard of living. Specific findings in this report include the following. Canadian governments in 2003 raised taxes and other revenues equal to 41.7 percent of GDP, in the middle range of 28 OECD countries. Canadian governments impose taxes on businesses' capital investments at an effective rate of 39 percent. Taking into account corporate income taxes and other capital-related taxes, in 2005 Canada had the second highest effective tax rate on capital among 36 industrial and leading developing countries. Saskatchewan and Ontario have the highest effective tax rates on capital. Newfoundland, Nova Scotia and New Brunswick have the lowest effective tax rates. Business taxes vary considerably by business activity with burdens greatest for construction, communications, trade and service industries. Marginal tax rates on employment income for families with children may be 60 percent or higher for parents with modest incomes, owing to payroll taxes with earnings limits and clawbacks of federal and provincial income-tested programs. Seniors face extraordinarily high taxes on their investment income, with rates reaching or exceeding 80 percent for those with modest incomes. Governments should develop multi-year tax plans to address the many existing problems in the tax system to achieve better economic growth and a higher standard of living for Canadians. This Commentary offers a number of recommendations for tax reform at federal and provincial levels.

Duanjie Chen, Jack M. Mintz et Finn Poschmann, « Attention G-7 Leaders: Investment Taxes Can Harm Your Nations' Health », *e-brief* n° 18, 20 septembre 2005, 4 pages.

http://www.cdhowe.org/pdf/ebrief_18.pdf

Les taxes élevées sur le capital investi ralentissent l'économie et nuisent à la productivité des entreprises canadiennes.

● An aggregate measure that simply adds up income, sales, payroll, property taxes and other revenues and divides the number by GDP does not tell the real story of taxes and the economy. Economic studies show that personal and corporate taxes with high marginal rates are much more harmful to growth than levies on consumption and immobile assets such as land. Heavy taxes on investment discourage businesses from buying the new-vintage capital and latest technologies that improve labour productivity. In the absence of such modernization, production processes age, businesses fall behind and they have difficulty increasing their employees' incomes. To gauge the impact of taxes on investment, it is essential to look beyond the corporate income tax rate that applies to profits and consider effective tax rates. Taking into account corporate income taxes and the other levies related to capital investment, we have estimated the effective corporate tax rate on capital investment for large businesses operating in 36 industrialized and leading developing countries. The most favourable tax regimes for investment are in Hong Kong, Ireland, Iceland, Singapore, Slovakia and, perhaps surprisingly, Sweden. Because of the high effective tax rates on capital in G-7 countries, it is clear that the largest industrialized economies face an urgent problem as they compete for capital investment, which increasingly flows to Asia to take advantage of that region's low-cost, efficient labour.

Bev Dahlby, *Dealing with the Fiscal Imbalances: Vertical, Horizontal, and Structural*, Working paper, septembre 2005, 38 pages.

http://www.cdhowe.org/pdf/workingpaper_3.pdf

L'existence d'un déséquilibre fiscal entre le fédéral et les provinces n'est pas nécessairement claire...

● Three types of fiscal imbalance — vertical fiscal imbalances between the tiers of government, horizontal imbalances across a single tier of government, and structural imbalances in the tax and expenditure mix — have figured prominently in recent public policy debates in Canada. The most widely used definition of vertical fiscal imbalance — the gap between a government's spending responsibilities and its own source revenues — is inadequate as a guide for public policy. A better measure of vertical fiscal imbalance is the difference in the marginal cost of raising tax revenue between the levels of government. If we adopt this definition, it is by no means clear that there is a vertical fiscal imbalance between the federal and provincial governments, because the tax bases available to provinces are not necessarily more costly on the margin than they are at the federal level. The federal equalization program is the main policy tool for addressing horizontal fiscal imbalances among the provinces. With respect to these imbalances, the existing level of equalization grants probably satisfies the constitutional requirement that the provinces be able to provide reasonably comparable services at reasonably comparable levels of taxation. With regard to the structural fiscal imbalances, the key issue is excessive reliance on certain forms of taxation — the retail sales taxes levied by five provinces, the capital and corporate income taxes levied by the federal and provincial governments, and the heavy taxation of the financial institutions. An economically beneficial resolution is coordinated sales tax reform, whereby the five provinces that levy retail sales taxes would switch to a value added tax, with a base similar to the federal Goods and Services Tax, and the federal government would simultaneously cut the GST across Canada by two percentage points to five percent.

FRASER INSTITUTE

Ian R. Harper, *Health Sense: When Spending Money Saves Money*, Octobre 2005, 3 pages.

<http://www.fraserinstitute.ca/admin/books/chapterfiles/Oct05ffHarper.pdf#>

La solution australienne pour le financement du système de santé : faire payer les riches... deux fois!

■ Australia has a mixed public and private health insurance system. All Australians enjoy public health insurance, in the sense that anyone can access treatment for illness in a public hospital at no direct cost. As is the case in Canada, the cost of providing such treatment is met from general taxation revenue, to which all Australians contribute according to their means. By the same token, public health insurance is mandatory in that people cannot claim a rebate of tax paid should they choose to be treated in a private rather than a public hospital. When some people are willing to pay twice for hospital treatment—once through their income taxes and once again through private health insurance premiums—they provide additional resources to Australia's mixed public and private hospital system. If private care didn't exist, the cost of expanding the public system to carry the extra load would be significant. The willingness of private health insurance subscribers to cross-subsidize public health helps to keep the cost of the public hospital system within manageable limits.

INSTITUT DE RECHERCHE EN POLITIQUES PUBLIQUES (IRPP)

Thomas J. Courchene, « Resource Revenues and Equalization: Five-Province vs. National Standards, Alternatives to the Representative Tax System, and Revenue-Sharing Pools », IRPP Working Paper Series no. 2005-04 (revised), septembre 2005, 50 pages.

<http://www.irpp.org/wp/archive/wp2005-04.pdf>

Pour être équitable, la formule de péréquation devrait tenir compte des revenus du pétrole de l'Alberta.

■ Cette étude présente une analyse quantitative des rouages de la péréquation, s'attachant tout particulièrement à illustrer les effets que différentes façons de traiter les recettes tirées des ressources naturelles peuvent avoir sur le montant et la répartition géographique des paiements de péréquation. L'auteur attire l'attention sur plusieurs aspects inéquitables de la « moyenne des

cinq provinces » présentement en vigueur, laquelle exclut l'Alberta et les provinces atlantiques de la formule qui sert à établir les paiements de péréquation. En excluant des calculs les recettes énergétiques massives de l'Alberta, on confère un poids accru aux richesses naturelles d'autres provinces comme la Colombie-Britannique et la Saskatchewan, de sorte que les recettes qu'elles en tirent font l'objet d'une récupération fiscale de la part d'Ottawa, sous la forme de paiements de péréquation moins élevés qu'ils ne le seraient autrement. Les provinces de Terre-Neuve-et-Labrador et de la Nouvelle-Écosse, pour leur part, ont négocié des ententes spéciales qui leur permettent de se faire rembourser les sommes ainsi récupérées. L'étude considère des scénarios où la formule serait appliquée en utilisant une moyenne nationale englobant les 10 provinces. Elle montre que les paiements de péréquation s'accroîtraient alors pour l'ensemble des provinces moins prospères. L'auteur se penche également sur la question de savoir quelle part des recettes tirées des ressources devrait être comprise dans la formule de péréquation. Il propose une solution permettant un certain partage des recettes provinciales tirées de l'exploitation des ressources.

ÉTATS-UNIS

NATIONAL TAX ASSOCIATION

Katarina Olivia Savino « Changing the Calculus: Making Tax Shelters Unprofitable », 2005, *National Tax Journal*, Vol. 58, septembre, 12 pages.

<http://ntj.tax.org>

Comment décourager l'utilisation des abris fiscaux? En réduisant leur profitabilité.

● Tax shelters in the late 1990s gave rise to large tax savings for taxpayers, considerable fees for professionals, and large revenue losses for the government. Discouraging participation in tax shelters requires decreasing the profitability of such participation. This article describes how recent measures deter tax shelters by either decreasing the expected benefits or increasing the expected costs of tax shelters to the various participants. The article also suggests additional measures to further deter tax shelters.

William G. Gale, Peter R. Orszag « Deficits, Interest Rates, and the User Cost of Capital: A Reconsideration of the Effects of Tax Policy on Investment », 2005, *National Tax Journal*, Vol. 58, septembre, 18 pages.

<http://ntj.tax.org>

Texte intégral : http://www.urban.org/UploadedPDF/311211_TPC_DiscussionPaper_27.pdf

Les déficits budgétaires consécutifs aux baisses d'impôt pourraient entraîner une hausse des taux d'intérêt, et réduire ainsi les investissements en augmentant le coût du capital.

● Under traditional formulations, lower capital income tax rates reduce the user cost of capital and stimulate investment. The traditional approach, however, implicitly or explicitly considers a revenue-neutral reduction in capital income taxation. We extend the traditional approach by considering a reduction in taxes that generates an increase in the budget deficit; the expanded budget deficit may raise interest rates and the opportunity cost of investment. This provides a mechanism through which tax cuts can raise the cost of capital. Representative calculations show that, even with relatively modest interest rate effects, the net effect of making the Administration's recent tax cuts permanent or a 10 percent reduction in individual income tax rates would be to raise the user cost of capital. Thus, sustained tax cuts can raise the cost of capital and reduce investment.

TAX POLICY CENTER (URBAN INSTITUTE/BROOKINGS INSTITUTION)

Leonard E. Burman, Elaine Maag, Jeffrey Rohaly, « Tax Credits to Help Low-Income Families Pay for Child Care », *Tax Policy Issues and Options*, n° 14, juillet 2005, 8 pages.

http://www.urban.org/UploadedPDF/311199_IssuesOptions_14.pdf

L'aide accordée aux familles à faible revenu pour les frais de garde d'enfants est-elle efficace?

● When Congress enacted welfare reform, it expected more people, particularly single mothers, to enter the labor force and exit welfare (Weil 2002). These new low-income workers face enormous challenges. Key among them is how to pay for decent child care. Within the broad area of child care tax and subsidy policy, this brief focuses on tax policies that can help low-income families pay for child care. First, it analyzes recent changes to the Child and Dependent Care Tax Credit (CDCTC), the main child care-focused instrument in the tax code, to determine whether these changes reached more low-income families. Second, it offers two options for increasing the credit's value to low-income families: (1) making the credit refundable so low-income families with no tax liability can receive it; and (2) increasing the credit rate. Third, it considers expanding the Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC) as an alternative way to help low-income families with children.

Leonard E. Burman, Elaine Maag, Peter Orszag, Jeffrey Rohaly, John O'Hare, *The Distributional Consequences of Federal Assistance for Higher Education: The Intersection of Tax and Spending Programs*, 19 août 2005, 78 pages.

http://www.urban.org/UploadedPDF/311210_TPC_DiscussionPaper_26.pdf

L'impact des crédits d'impôt à l'enseignement post-secondaire et des dépenses d'éducation sur la distribution des revenus.

● For nearly a decade, federal higher education subsidies have increasingly been delivered through the tax code rather than through direct spending programs such as grants, loan subsidies, and work study. This paper reviews the results of using new modules in the TRIM and Tax Policy Center micro simulation models to estimate the distributional impacts and expenditure and revenue effects of major federal higher education tax and spending policies. In addition, the paper reports estimates of the effects of some prototypical policy changes in the Pell Grant program as well as in the Hope and Lifetime Learning tax credits.

Leonard E. Burman, David Weiner, *Suppose They Took the AM Out of the AMT*, 25 août 2005, 40 pages.

http://www.urban.org/UploadedPDF/311212_TPC_DiscussionPaper_25.pdf

Quelles seraient les conséquences de remplacer le système d'impôt sur le revenu par l'impôt minimum de remplacement?

● The individual alternative minimum tax (AMT) was originally intended to assure that high-income people paid at least some tax, but the AMT was poorly designed and affects more middle-income people every year. The AMT raises a lot of tax revenue, however: reforming or eliminating it could cost \$500 billion over the next decade. Some suggest that the best option would be to make the AMT the regular tax system. This paper examines the implications of basing a reformed tax system on AMT rules.

Sarah Hamersma, « The Work Opportunity and Welfare-to-Work Tax Credits », *Tax Policy Issues and Options*, no 15, octobre 2005, 8 pages.

http://www.urban.org/UploadedPDF/311233_tax_credits.pdf

Les crédits d'impôt accordés aux employeurs pour l'embauche d'assistés sociaux atteignent-ils leurs objectifs?

● The Work Opportunity Tax Credit (WOTC) offers subsidies to firms that hire disadvantage workers, including certain welfare recipients, food stamp recipients, people with disabilities, and others. The similar Welfare-to-Work (WtW) tax credit offers firms potentially larger subsidies for hiring long-term welfare recipients. The tax credits from these programs totaled nearly \$500 million in 2003 according to the Office of Management and Budget. This brief provides policy background on employer subsidies, discusses participation in the WOTC and WtW, surveys current evidence on the effects of the tax credits on labor market outcomes, and discusses the costs and benefits of the programs.

CONGRESSIONAL BUDGET OFFICE (CBO)

Paul Burnham et Larry Ozanne, *Taxing Capital Income: Effective Rates and Approaches to Reform*, octobre 2005, 44 pages.

<http://www.cbo.gov/ftpdocs/67xx/doc6792/10-18-Tax.pdf>

Comment le capital est-il taxé par le biais des impôts sur le revenu? Une étude des taux effectifs d'imposition du capital.

● In the United States, roughly 60 percent of federal receipts derive from what are termed income taxes—either the individual income tax or the corporate income tax. Income taxes generally include income generated by capital as well as labor. A number of analysts argue that taxing capital income imposes significant costs on the overall economy because such taxation affects investment and the allocation of that investment. As a result, proposals for comprehensive tax reform at the federal level typically include options such as value-added taxes, retail sales taxes, and the so-called flat tax—none of which tax capital income—as possible replacements for income taxes. Despite their nominal characterization, the individual and corporate income tax systems already possess a number of features that exempt some capital income from taxation. In effect, those features render the current system a hybrid—a mix of treatments that fully taxes some capital income while fully or partially exempting the rest. The system's hybrid nature and recurring interest in changing it lead to questions about the degree to which capital income is actually taxed under the present federal income tax system and the extent to which various alternative steps—such as providing for tax-exempt savings accounts or permitting the expensing of capital purchases—would move the system entirely away from the taxation of capital income. In addition to analyzing the level of taxation currently applied to capital income, the Congressional Budget Office (CBO) considered the composition of capital income taxes: how uniformly capital is taxed under the present system and how potential steps toward eliminating the tax on capital income would affect that uniformity. A lack of uniformity can signal the potential for distortion in economic decisions. The analysis detailed in this study informs those issues by computing effective tax rates for a broad range of investments in tangible capital.

ROYAUME-UNI

INSTITUTE FOR FISCAL STUDIES

Stephen R. Bond, Michael P. Devereux et Alexander Klemm, *Dissecting dividend decisions: some clues about the effects of dividend taxation from recent UK reforms*, août 2005, 50 pages.

http://www.ifs.org.uk/publications.php?publication_id=3422

L'impact d'une augmentation de l'imposition des dividendes sur les décisions des sociétés quant au versement de dividendes.

● We present empirical evidence which suggests that a big increase in dividend taxation for UK pension funds in July 1997 affected the form in which some UK companies chose to make dividend payments, but otherwise had limited effects on both the level of dividend payments and the level of investment. These findings are consistent with a version of the 'new view' of dividend taxation. We also identify a group of firms whose dividend choices are difficult to reconcile with (stock market) value maximisation.

INTERNATIONAL

ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENT ÉCONOMIQUES (OCDE)

Willi Leibfritz et Paul O'Brien, *The French Tax System: Main Characteristics, Recent Developments and Some Considerations for Reform*, OECD Economic Survey of France, juillet 2005, 42 pages.

[http://www.oalis.oecd.org/olis/2005doc.nsf/43bb6130e5e86e5fc12569fa005d004c/0f132fa4452da208c125704d002c92e4/\\$FILE/JT00187984.PDF](http://www.oalis.oecd.org/olis/2005doc.nsf/43bb6130e5e86e5fc12569fa005d004c/0f132fa4452da208c125704d002c92e4/$FILE/JT00187984.PDF)

Analyse du système fiscal français et propositions pour une réforme fiscale.

● La France appartient au groupe des pays de l'OCDE ayant des niveaux d'imposition relativement élevés. Ces dernières années, les autorités françaises ont pris de plus en plus conscience des effets négatifs que le système fiscal peut avoir sur la croissance et l'emploi et des réformes ont été introduites pour réduire les distorsions fiscales. Il n'y a pas eu, toutefois, de grand projet de réforme et on n'appréhende pas encore très bien non plus dans quel sens la réforme devrait aller. La présente étude décrit les caractéristiques et les évolutions du système fiscal français et examine certaines de ses complexités et distorsions économiques. Un programme de réforme fiscale pour l'avenir pourrait être axé sur les cinq objectifs suivants : premièrement, atténuer les distorsions imputables aux prélèvements sur le travail en abaissant encore les cotisations de sécurité sociale pour les bas salaires et en diminuant le taux de réduction en fonction du revenu des prestations subordonnées à l'exercice d'un emploi, ces dernières étant financées par une augmentation de la Contribution sociale généralisée (CSG) ou de la taxe à la valeur ajoutée. Deuxièmement, simplifier l'impôt sur le revenu des personnes physiques, en élargissant sa base de façon à permettre une baisse des taux supérieurs d'imposition et en introduisant le prélèvement à la source. On pourrait envisager de fusionner cet impôt avec la CSG si cela peut être fait de façon administrativement efficiente. Troisièmement, réduire les distorsions imputables à l'impôt sur le capital en baissant le taux d'imposition des sociétés et en élargissant l'assiette fiscale grâce à une diminution du nombre d'incitations spéciales pour certains types d'activité, et également atténuer le parti pris en faveur du financement par l'emprunt. Quatrièmement, accroître le rôle des impôts écologiques en raison des gains d'efficience qu'ils offrent –même s'il ne s'agit pas d'une source importante de recettes. Cinquièmement, améliorer l'administration de l'impôt, et en réduire les coûts, en fusionnant progressivement les administrations fiscales lorsque c'est possible.

DIVERS

SOCIAL SCIENCE RESEARCH NETWORK

Reuven S. Avi-Yonah, « The Three Goals of Taxation », University of Michigan Law School, septembre 2005, 25 pages.

http://papers.ssrn.com/sol3/papers.cfm?abstract_id=796776

La répartition entre les impôts sur la consommation et sur le revenu : quels sont les objectifs poursuivis?

● The current debate on whether the US tax base should be income or consumption has been waged in terms of the traditional criteria for evaluating tax policy - efficiency, equity and administrability. Proponents of the consumption tax have argued that it is superior to the income tax on all three grounds. If that argument is correct, it is difficult to understand why most countries have both income and consumption taxes, and why countries like the United States adopted the income tax as a substitute for consumption taxes. This paper argues that the debate omits consideration of the goals of taxation in the modern era, which are (1) to raise revenue for government activities, (2) to mitigate unequal distributions of wealth in society, and (3) to regulate private economic activity. When these goals are taken into consideration, it is clear that both income and consumption taxes have a role in modern tax policy, and that the US should follow the path of other developed countries and employ both at the federal level.

Équipe de rédaction du Bulletin de veille

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